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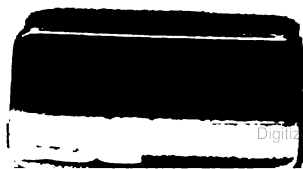
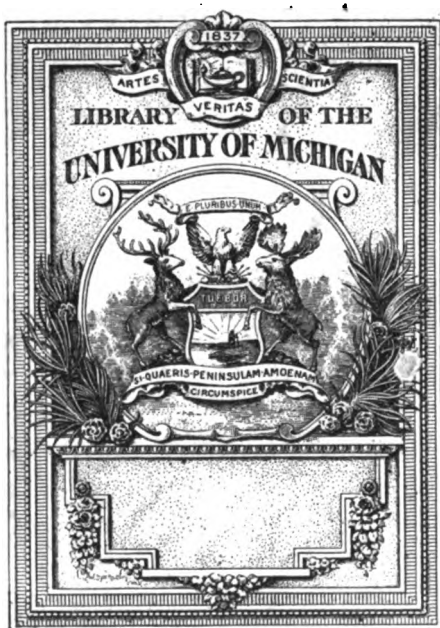
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J. P. Bradley Esq.



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AUDITOR'S
FORTY-EIGHTH
ANNUAL REPORT
OF THE
RECEIPTS AND EXPENDITURES
OF THE
CITY OF BOSTON,
AND THE
COUNTY OF SUFFOLK,
FOR THE FINANCIAL YEAR 1859-60.

1859, MAY 1, (*both included*), APRIL 30, 1860.

CITY DOCUMENT, No. 56.



BOSTON:
GEO. C. RAND & AVERY, CITY PRINTERS,
No. 3 CORNHILL.
1860.

188, 182

J. Putnam Bradley
Nov. 12. 75-
CITY OF BOSTON.

In Common Council, June 14, 1860.

Ordered: That the Auditor of Accounts be authorized to make his Annual Report of the Receipts and Expenditures of the City and County for the financial year 1859-60, in print, and that he cause the usual number of copies to be distributed for the information of the inhabitants of the City, according to the requirements of the fifty-first section of the City Charter; and that there be appended thereto, copies of the Treasurer's accounts for the same year.

Sent up for concurrence.

J. P. BRADLEE, *President.*

In Board of Aldermen, June 19, 1860.

Passed in concurrence.

OTIS CLAPP, *Chairman.*

Approved, June 20, 1860.

F. W. LINCOLN, JR., *Mayor.*

CITY OF BOSTON.

Auditor's Office, July 3, 1860.

TO THE HONORABLE CITY COUNCIL.

GENTLEMEN: In conformity with the fifteenth section of the Ordinance on Finance, which requires that the Auditor of Accounts shall annually "lay before the City Council a Statement of all the Receipts and Expenditures of the past financial year, giving in detail the amount of appropriation and expenditure for each specific object; the receipt from each source of revenue, and the operation of the Committee on the Reduction of the City Debt; the whole to be arranged, as far as practicable, to conform to the Accounts of the City and County Treasurer, so that their coincidence may be apparent; and also a Schedule of the property belonging to the City, and an exhibit showing the Debts due by the City, the Rates of Interest thereon, and the years in which the same become due."

I have now the honor to submit to the City Council my Report for the financial year 1859-60, which year commenced with the first day of May, 1859, and ended with the last day of April, 1860, being the *Fifty-eighth* of the series of similar Annual Statements.

The Receipts into the Treasury from all sources have
 been - - - - - \$4,214,145 98

The Balance on hand at the commence-
 ment of the year was - - - 1,116,697 41
 \$5,330,843 39

The Expenditures have been - - 4,747,810 80

Leaving the Balance in the Treasury }
 at the close of the year - - } \$583,032 59

Of the Expenditures, the amount re-
 quired for COUNTY PURPOSES was, - \$206,824 65

While the Income from that source was
 only - - - - - 57,581 78

Leaving a balance against the County of \$149,242 87

The above Treasury Balance of \$583,032 59 is
 chargeable with the following items, viz:

Amount to be credited to the Water
 Works, being part of the unexpended
 balance of the \$400,000 loan obtained
 under the order of 30th June, 1858, to
 defray the cost of the new main from
 the Brookline Reservoir to the City,
 the sum required to finish that work,
 it is estimated will not exceed - - \$3,000 00

Unexpended Balance of Loans obtained
 to meet the expenditures on the South
 Bay - - - - - 11,494 61

Balance of \$10,000, obtained under the
 order of 16th October, 1858, for the
 purpose of building New City Stables
 at the South End - - - - 9,750 00

Amount carried forward, \$24,244 61

<i>Amount brought forward,</i>	\$24,244 61
Amount received from the sale of lots, and other sources in the Mount Hope Cemetery, which amount is reserved for the use of the Trustees the ensu- ing year - - - - -	725 39
Amount due to the Public Library, being the unexpended portion of Interest on their Trust funds - - - - -	1,186 12
Amount borrowed under the order of 9th December, 1859, to meet the cost of extending Albany Street to Rox- bury - - - - -	84,800 00
Unexpended balance of amount obtained on a loan authorized 9th August, 1859, to meet the cost of the New Grammar School House on Northampton Street, Ward XI. - - - - -	13,382 41
Suspense account, being amounts paid into the Treasury by the Metropolitan and the Middlesex Railroad Companies,	14,000 00
Lawrence Library fund, being the legacy of the Hon. Abbott Lawrence to the Public Library, to be hereafter invest- ed in City six per cent. stock -	10,000 00
Amount of Water Scrip due this year, and charged off by the Auditor, but not yet called for at the Treasury, the interest on which is stopped - -	25,500 00
Amount of City Debt, similarly situated,	5,000 00
	<u>\$178,838 53</u>

And there is to be added thereto the sum of \$43,755 60, being amounts *advanced* by the Treasurer on Loans which have been authorized, but not yet obtained.

The final balance in the Treasury, applicable to the sinking fund, will be \$447,949 66.

CITY DEBT.—There has been paid off this year of the City Debt proper, the sum of \$385,600, and of the Water Debt the sum of \$813,250, making a total payment on the consolidated debt of \$1,198,850; and this has been done without any assistance by *renewal loans*.

To the City Debt proper there was added, for the regular business of the City, in the two past years, the sum of \$735,800, being loans authorized for the following objects, viz :

Purchase of the two East Boston Ferries	\$250,000 00
South Bay and Public Land Improvements	198,000 00
Schools and School Houses	- - 108,000 00
Albany Street Extension	- - - 84,800 00
On account of the New Wharf on North Grove Street, as a substitute for the one on Commercial Street, which was sold in September last for \$75,000	- - 30,500 00
Bridges and Sewers	- - - 23,000 00
Public Buildings and Steam Fire Engine House	- - - 18,000 00
Common, &c.	- - - 3,000 00
Deficient Appropriations for certain purposes in 1858-59	- - - 15,000 00
Improvements of Mount Hope Cemetery	5,500 00
	<u>\$735,800 00</u>

The above operations result in a net reduction of

the *Consolidated Debt* of the City to the amount of \$263,805 04, leaving that Debt funded and unfunded on the 30th April last, \$8,535,355 37.

The nominal amount of the so-called Water Debt, at the commencement of the year, was \$4,754,461 11; there has been paid off this year \$813,250—and there has been transferred to the *City Debt* the sum of \$95,000, being the balance of the \$400,000 Loan obtained to pay for the new main, which amount has been saved from the estimated cost of that work. This reduces the present amount of the nominal Water Debt to \$3,846,211 11. It should be observed that all the payments which have been made to reduce the Water Debt below the actual cost of the Water Works, have been made from city funds, and are in fact merely *transfers* from the Water Debt to the City Debt, as the Water Works have, thus far, contributed nothing towards *reducing the cost*; their income, from all sources, not being sufficient to meet the interest on the cost, (*including extensions*), and the expenses of carrying on the works.

On this view of the case, the account should stand as follows:—

Cost of the Water Works on the 30th

April, 1860, as per statement under
that head, which will be found in the

Appendix - - - - - \$6,113,243 31

Add, amount of loan reserved to complete

the new main - - - - - 3,000 00

\$6,116,243 31

Real Funded Water Debt - - - \$6,116,243 31

Real Funded City Debt - - - 2,419,112 06

\$8,535,355 37

The amount of the City Debt proper,	
on the 30th of April, 1850, was	- \$1,731,938 79
The actual increase, therefore, in ten	
years, for <i>City purposes</i> , exclusive of the	
Water Works, appears to have been	
only	- - - - - 687,173 27
	<u>\$2,419,112 06</u>

SCHOOLS. — Our Expenditures for Schools are, as a matter of course, increasing with the growth of our population. This year the Eliot Grammar School House has been rebuilt, to meet the demand for additional accommodation in Ward 1. The Quincy Grammar School House, in Ward 8, which was destroyed by fire in December, 1858, has been rebuilt at a cost of \$31,137. A new Grammar School House, in Ward 11, on Northampton Street, rendered necessary by the rapid growth of that section of the City, is nearly completed. The Hawes Grammar School House in South Boston, has been remodelled and enlarged, at an expense of \$14,715, to adapt it to the accommodation of eight Primary Schools. A large Primary School House, capable of accommodating eight schools has been commenced on Suffolk Street, the land on which it is to be erected having been paid for. I understand that steps have been taken towards providing additional accommodations for Primary Schools in Wards 5, 7, and 10.

No change has been made in the salaries of teachers, or school officers, during the past year. The current expenses of the year, for carrying on the Schools, exclusive of the cost of houses, has been \$373,668 61,

against \$354,766 48 last year. The cost of houses has been \$144,202 67, against \$105,186 42 last year.

These institutions for the education of the children of the people, are, probably, in as good condition now as they have been at any previous period in their history; they have ever been the pride and glory of the City, and the money expended in their support has yielded an ample return, contributing largely to the promotion of the prosperity and happiness of the community.

A statement, showing the actual Expenses of carrying on the Schools for the past nineteen years, with the cost per Scholar, will be found in the Appendix.

WATER WORKS. — The *New Main*, from the Reservoir in Brookline to the City is completed, the final connection with the old Main in Boylston Street having been made on the 14th of May last. The length of pipe, as laid, is a little less than four and a half miles. The whole cost will be about \$305,000. There are only a few outstanding bills to be paid, and a few claims to be adjusted, to meet which \$3,000 of the original Loan has been reserved. There is left over, a quantity of various sized Pipe, the Proving Press, and some tools and Derricks, which, in process of time, will come into use, and are deemed to be worth to the city something like \$8,000,—these, with other items of property, and some general expenditures on the line of the works, which have been paid out of the appropriation for this work, and which will enure to the benefit of the whole line, will probably reduce the actual *net cost* of this new main to less than \$300,000. The

original estimate for the work was about \$500,000. There was placed at the disposal of the Water Board the sum of \$400,000. If we leave out of the account entirely the prompt and efficient manner in which the work has been accomplished, the single fact, that it has been completed at a cost of about three quarters of the amount appropriated for it, will entitle the Water Board to the thanks of every citizen of Boston.

The *Revenue* collected for the use of the water during the year, has been \$341,479 50, against \$313,694 60, for the previous year; the income from other sources has been \$11,985 87, making a total income of \$353,465 37. The probable revenue from the Water Rates for this year, 1860-61, will be \$360,000. Of the *Expenditures* the past year, about \$73,900 should be charged to the extension of the works, and about \$8,000 for repairing the break in the aqueduct, at Newton Lower Falls, which occurred in March, 1859. The increase in the number of water takers in 1859-60, was 940.

FIRE DEPARTMENT. — This branch of the City service has been very much improved the past year, and it is now in a very efficient and flourishing condition. Six New Steam Fire Engines, and four New Horse Hose Carriages, have been added to the Department, so that we have now an efficient force of eight Steam Engines and two Hand Engines, all duly manned, *horsed*, and equipped for actual service; with suitable quantity of hose, hose-carriages, ladders, fuel wagons, &c. It is proposed to have all the Hose Carriages moved by horse power, as soon as it can be done; and to dispense, as

far as possible, with manual labor in the Department. It is a matter for congratulation that, with all the changes and additions of apparatus to the Department, the expenses of the present year will not exceed that of those preceding, while the actual running expenses, it is confidently expected, will be from fifteen to twenty per cent less than under the old system of hand Engines.

Never before was the City so well protected from fire as at present. With the changes already made, and those which it is proposed to make during the year, we think we may, at its close, be safe in saying that we shall have a Model Fire Department.

Accounts in detail of the City Property, the City Debt, the operations of the Committee on the Reduction of the City Debt ; and all other statements required by the Ordinance establishing this Department, will be found under their appropriate heads.

All of which is respectfully submitted.

ELISHA COPELAND,

Auditor of Accounts.

S Y N O P S I S

OF THE

AUDITOR'S ANNUAL REPORT,

FOR THE FINANCIAL YEAR 1859-60.

1ST MAY, 1859, (*both included,*) APRIL 30TH, 1860.

The NET EXPENDITURES of the year are chargeable to the respective Appropriations, in the following proportions.

N. B. Each item is charged with its own Incidental Expenses, including its proportion of Salaries ; and is, in like manner, credited with its proportion of all the Income.

ADVERTISING and NEWSPAPERS,	\$2,587 21
ANNUITIES - - - - -	570 16
ARMORIES, and other Expenses of the	
Military - - - - -	1,834 76
BELLS and CLOCKS - - - - -	1,015 25
BOSTON HARBOR - - - - -	4,908 73
BRIDGES, <i>exclusive of Dover Street</i> -	3,761 73
<i>Amount carried forward,</i>	\$14,677 84

<i>Amount brought forward,</i>	\$14,677 84
BURIAL-GROUNDS and CITY REGIS-	
TRAR - - - - -	5,392 90
CARRIAGE HIRE - - - - -	920 85
COMMON and PUBLIC SQUARES -	16,459 83
COUNTY OF SUFFOLK - - - -	149,896 62
CIVIL ENGINEER'S DEPARTMENT -	9,995 41
ELECTION EXPENSES - - - -	998 82
ENGINE HOUSES, (<i>See Fire Department.</i>)	
FIRE DEPARTMENT, viz:	
Department generally -	\$79,526 78
Fire Alarm System -	7,871 97
Engine Houses - -	18,433 65
Steam Engines - -	26,111 04
	<hr/>
	131,943 44
FOURTH OF JULY, Celebration of -	13,471 38
FUEL and GAS, for Faneuil Hall, City	
Hall, and other Public Offices - -	2,367 97
FURNITURE - - - - -	2,318 64
GRAMMAR SCHOOLS, (<i>See Schools.</i>)	
HOUSE OF CORRECTION, } (<i>See Public</i>	
HOUSE OF INDUSTRY, } <i>Institutions.</i>)	
HEALTH and QUARANTINE DEPART-	
MENT - - - - -	127,645 69
INCIDENTAL EXPENSES, viz:	
Annual Visit of the City Government	
to the Quarantine Establishment, and	
to visit and inspect the Islands in the	
Harbor; Visits to other cities for vari-	
ous purposes; Entertainment of Stran-	
gers; Steamboat and Railroad Fares;	
Trade Sale Expenses, and other Ex-	
<i>Amount carried forward,</i>	<hr/>
	\$476,089 39

<i>Amount brought forward,</i>	\$476,089 39
penses of the City Government, and of its Standing and Special Committees; Flags and Flag Staffs for the Common and Public Buildings, and care and hoisting the same on all public occasions; Music on the Common; Care of House of Reception; Salutes on the 22d February and 17th September, and all other Incidental Expenses not charged elsewhere - . .	9,474 03
INDEPENDENCE DAY, (<i>See Fourth of July.</i>)	
INTEREST -	80,347 37
LAMPS, (<i>See Streets.</i>)	
LEGAL EXPENSES -	9,781 18
LIBRARY -	27,551 97
LUNATIC HOSPITAL, (<i>See Public Institutions.</i>)	
MARKET -	5,393 17
OLD CLAIMS -	3,341 87
OVERSEERS OF THE POOR - . .	57,879 90
PAUPERS -	670 52
PAVING, (<i>See Streets.</i>)	
POLICE -	222,024 10
PRINTING, STATIONERY and BLANK BOOKS -	10,417 50
PUBLIC BUILDINGS, exclusive of School Houses and County Buildings	24,922 38
PUBLIC INSTITUTIONS, viz:	
House of Industry - \$106,267 23	
<i>Am'ts carried forward,</i>	\$106,267 23
	<hr/> \$927,893 38

<i>Am'ts brought forward,</i>	\$106,267 23	\$927,893 38
House of Correction -	28,082 13	
Lunatic Hospital -	28,098 34	
	<hr/>	162,447 70
STATISTICS and RECORDING DEEDS		1,169 25
SALARIES and CLERK HIRE, not chargeable to any other specific Appropriation - - - -		43,861 50
SCHOOLS and ORDINARY REPAIRS OF HOUSES - - - -		373,668 61
SEWERS and DRAINS - - - -		31,106 10
STEAM BOAT - - - -		5,777 46
STREETS, viz:		
Paving, Grading and Re-pairs - - - -	\$184,140 82	
Lighting - - - -	137,321 41	
Widening and Extending - - - -	98,193 61	
	<hr/>	419,655 84
WATER WORKS, exclusive of cost of New Main - - - -		49,679 28
WIDENING STREETS, (<i>See Streets.</i>)		
PAYMENTS on account of the ORDINARY EXPENSES of the City,		<hr/>
		\$2,015,259 12
 The following Items are of a different class, viz:		
BACK BAY - - - -	\$1,227 20	
CITY DEBT - - - -	463,050 00	
DOVER STREET BRIDGE	12,660 61	
EAST BOSTON FERRY -	125,000 00	
FUNERAL OF MR. CHOATE	275 00	
	<hr/>	
<i>Am'ts carried forward,</i>	\$602,212 81	\$2,015,259 12

<i>Am'ts brought forward,</i>	\$602,212 81	2,015,259 12
MOUNT HOPE CEMETERY	2,121 11	
PUBLIC GARDEN - -	11,506 60	
PUBLIC LANDS - -	36,030 48	
SOUTH BAY - - -	180,021 64	
SCHOOL HOUSES, new	144,202 67	
STATE TAX - - -	98,694 00	
STABLES, new - -	15,000 00	
WATER WORKS - -	272,223 95	
WHARF, at West End, North		
Charles Street - -	43,885 00	
WEBSTER STATUE -	1,827 83	
		1,407,726 09
		<u>\$3,422,985 21</u>

THE NET REVENUE

For the year 1859-60 has been derived from the following sources.

Each item being charged, or credited with its proportion of Incidental Expenses, or Income, as in the account of Payments, viz:

DOG LICENSES	-	-	-	-	-	\$1,727 00
FEES	-	-	-	-	-	2,865 38
RENTS	-	-	-	-	-	87,806 47
SCHOOL FUND	-	-	-	-	-	6,045 90
TAXES	-	-	-	-	-	2,475,630 49
WIDENING STREETS,						
Devonshire and Water	-	-	-	-	-	37,673 74
Revenue from ORDINARY SOURCES, and						
applicable to the payment of the						
current expenses of the City,						\$2,611,748 98

~~are~~ The following items are of a different class, viz:

BONDS and MORTGAGES	-	-	-	224,160 47
LAWRENCE LIBRARY FUND	-	-	-	10,000 00
SUSPENSE ACCOUNT	-	-	-	14,000 00
				<u>\$2,859,909 45</u>

RESULTS, 1859-60.

TREASURER'S ACCOUNT.

The balance in the Treasury at the commencement of the year, 1st May, 1859, was - \$1,116,697 41

His payments were,

On City Account	-	\$4,540,986 15	
On County Account	-	206,824 65	
			<u>4,747,810 80</u>

The Income was,

On City Account	-	\$4,156,564 20	
On County Account	-	57,581 78	
			<u>4,214,145 98</u>

			<u>\$533,664 82</u>
Cash on hand, 30th April, 1860	-	583,032 59	
			<u>\$1,116,697 41</u>

AUDITOR'S ACCOUNT.

Balance at the commencement of the year as above - - - - \$1,116,697 41

Drafts on the Treasury

On City Account	-	\$4,569,743 34	
On County Account	-	207,478 40	
			<u>4,777,221 74</u>

Income as above	-	4,214,145 98	
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Balance of Auditor's Accounts	-	563,075 76	
			<u>\$553,621 65</u>

If from the Treasurer's balance as above, we deduct the following items, charged by the Auditor, but which

<i>Treasurer's balance brought forward,</i>			583,032 59
had not been called for at the close of the year, viz:			
City Debt	- - -	\$25,500 00	
Water Debt	- - -	5,000 00	
Bills, &c.	- - -	2,910 94	
			<hr/>
			33,410 94
<i>Less — City Debt outstanding</i>			
last year, but paid by the			
Treasurer this year	- -	4,000 00	
			<hr/>
			29,410 94
We have the Auditor's balance as above,			<hr/>
			\$553,621 65
			<hr/>

APPROPRIATIONS.

1859-60.

Statement of the APPROPRIATIONS made by the City Council to meet the Expenditures of the City of Boston and the County of Suffolk, for the financial year which began with the first day of May, 1859, and ended with the last day of April, 1860. Also a statement of the Drafts made by the Auditor on the Treasurer against said appropriations.

N. B.—*The excess of Expenditures over the Appropriations in some cases was met by Transfers from other Appropriations, duly authorized by the City Council, and in other cases by authorized Loans.*

Object of Appropriation.	Original Appropriation.	Actual Payments.
Annuities - - - - -	580 00	570 16
Armories - - - - -	5,500 00	4,687 50
Advertising - - - - -	3,000 00	2,587 21
Burial-Grounds - - - - -	3,500 00	3,319 40
Bells and Clocks - - - - -	2,000 00	1,015 25
Bridges - - - - -	14,600 00	16,622 34
Boston Harbor - - - - -	4,000 00	4,085 36
Back Bay Improvement - - - - -	15,000 00	1,227 20
City Stables, West - - - - -		14,750 00
County of Suffolk - - - - -	200,000 00	207,478 40
Common - - - - -	15,000 00	14,809 83
City Debt - - - - -	220,000 00	220,000 00
Engine and H. & L. Houses - - - - -	4,000 00	7,759 94
Engineering - - - - -	6,000 00	5,995 41
External Health - - - - -	2,500 00	4,418 95
Fire Department - - - - -	111,800 00	113,833 36
Grammar Schools - - - - -	58,500 00	53,785 26
House of Correction - - - - -		52,741 00
House of Industry - - - - -	169,900 00	108,389 84
Lunatic Hospital - - - - -		32,411 94
Interest - - - - -	200,000 00	153,841 21
Internal Health - - - - -	133,000 00	135,869 28
Incidental Expenses - - - - -	65,000 00	46,466 65
<i>Amounts carried forward - - -</i>	\$1,233,380 00	\$1,206,665 49

Object of Appropriation.	Original Appropriation.	Actual Payments.
<i>Amounts brought forward</i> - - -	\$1,233,880 00	\$1,206,665 49
Instructors Grammar Schools - - -	\$182,100 00	\$184,764 79
Instructors Primary Schools - - -	94,000 00	93,351 17
Lamps - - - - -	146,000 00	136,121 41
Lincoln School House - - - - -	7,000 00	9,393 82
Library - - - - -	20,000 00	32,561 97
Market - - - - -	3,800 00	4,428 77
Militia Bounty - - - - -	10,000 00	8,407 00
Old Claims - - - - -	5,000 00	3,341 87
Overseers Poor - - - - -	60,000 00	60,000 00
Paving - - - - -	186,000 00	190,635 10
Police - - - - -	229,700 00	225,853 22
Primary Schools - - - - -	43,000 00	42,567 84
Public Buildings - - - - -	22,500 00	20,641 92
Public Garden - - - - -	- - - - -	11,506 60
Printing, &c. - - - - -	11,000 00	10,417 50
Quincy School House - - - - -	30,000 00	31,137 53
Reserved Fund - - - - -	45,000 00	- - - - -
Steamboat - - - - -	8,000 00	9,585 46
State Tax - - - - -	100,000 00	98,694 00
Sewers - - - - -	35,000 00	40,487 67
Salaries - - - - -	80,000 00	78,810 82
Unliquidated Claims - - - - -	50,000 00	57,691 43
Widening Streets - - - - -	50,000 00	40,502 18
Water Works - - - - -	405,100 00	403,144 65
ORIGINAL APPROPRIATIONS - - -	\$3,057,080 00	\$3,000,712 11
Add Mount Hope - - - - -	7,589 50	6,864 11
Library* - - - - -	6,748 09	- - - - -
	\$3,071,417 59	\$3,007,576 22
SUBSEQUENT APPROPRIATIONS AND PAYMENTS.		
Brimmer School House Lot - - -	13,000 00	13,000 00
Dog Fund - - - - -	- - - - -	848 00
Eliot School House - - - - -	30,000 00	45,414 85
Engine House, Ward I. - - - -	12,000 00	10,673 71
East Boston Ferry Co. - - - -	125,000 00	125,000 00
Grammar School House, Ward XL -	21,617 59	21,617 59
Hawes School House - - - - -	15,000 00	14,715 18
North Street - - - - -	7,971 90	7,971 90
New City Wharf - - - - -	44,000 00	44,025 00
Public Lands - - - - -	45,000 00	45,450 00
South Bay - - - - -	180,021 64	180,021 64
Suffolk Street Primary School House -	9,283 70	9,283 70
Water Works - - - - -	370,229 53	272,223 95
	\$3,944,541 95	\$3,797,821 74

*Trust Funds.

Actual Appropriations and Loans as above	-	-	-	\$3,944,541	95
Actual Payments	-	-	-	3,797,821	74
				<u>\$146,720</u>	21

Deduct the following balances to be carried to the Credit of these accounts for next year's work, viz:

Library. — Amount due them on Trust Funds, \$1,186 12

Water Works. — Loan on new main - - 3,000 00

Mount Hope Cemetery.

Balance due them on Sales of Lots, &c. 725 39

\$4,911 51

Excess of Appropriations and Loans over Payments, carried	}	
to page 25 - - - - -	}	<u>\$141,808 70</u>

WAYS AND MEANS.

1859-60.

Statement of the estimated WAYS AND MEANS of meeting the Expenditures of the City of Boston and the County of Suffolk, for the financial year 1859-60, with an account of the actual Receipts during that year.

Sources of Revenue.	Estimated Receipts.	Actual Receipts.
Armories - - - - -	\$4,500 00	\$3,775 00
Burial-Grounds - - - - -	300 00	76 50
Bridges - - - - -		4,000 00
Boston Harbor - - - - -		175 95
County of Suffolk - - - - -	60,000 00	57,581 78
Dog Fund - - - - -		2,575 00
External Health - - - - -	200 00	155 00
Fire Department - - - - -	1,000 00	2,323 57
Fees - - - - -	2,370 00	2,843 06
Grammar Schools - - - - -		99 00
Grammar School Houses - - - - -		300 00
House of Correction - - - - -		24,658 87
House of Industry - - - - -	25,900 00	2,122 61
Lunatic Hospital - - - - -		4,313 60
Hay Scales - - - - -		22 32
Internal Health - - - - -	20,400 00	16,387 54
Incidental Expenses - - - - -		278 84
Instructors Grammar Schools - - - - -		350 50
Instructors Primary Schools - - - - -		82 00
Interest - - - - -	55,000 00	73,493 84
Lamps - - - - -	200 00	
Library - - - - -	100 00	450 00
Market - - - - -	800 00	535 60
Militia Bounty - - - - -	10,000 00	8,414 50
New City Wharf - - - - -		140 00
Overseers Poor - - - - -	3,500 00	2,120 10
Outstanding Taxes - - - - -	60,000 00	130,860 21
Paving - - - - -	5,000 00	8,407 40
Police - - - - -	6,100 00	7,589 12
Primary Schools - - - - -		328 95
Rents - - - - -	100,000 00	90,785 47
Steamboat - - - - -	4,000 00	3,808 00
Sewers - - - - -	15,000 00	10,681 47
School Fund - - - - -	6,200 00	6,045 90
South Bay - - - - -		213 00
Taxes - - - - -	2,352,360 00	2,344,770 28
Unclaimed Drafts - - - - -	5,000 00	2,910 94
Widening Streets - - - - -		45,645 64
Water Works - - - - -	319,150 00	353,465 37
	\$3,057,080 00	\$3,212,786 93

Actual Income - - - - -	\$3,212,786 98
Estimated Income - - - - -	3,057,080 00
Excess of Actual Income over the Estimated Income - -	\$155,706 98
Excess of Appropriations and Loans over the Actual Payments, as stated on page 23 - - - - -	141,808 70
Making a net surplus of - - - - -	<u>\$297,515 68</u>

The above amount of \$297,515.63, resulting from the actual business of the year, belongs to the Sinking Fund, or *Committee on the Reduction of the City Debt*, and is placed at their disposal by the ninth and tenth section of the Ordinance on Finance, R. O. page 163.

This Ordinance requires that any excess of Income over the original *estimated* Income; or any excess of Appropriations, original or by additions, over the *actual* payments, should be carried to the credit of the Committee on the Reduction of the City Debt, and be applied towards the extinction of the Debt, *and to no other purpose whatever.*

By the same Ordinance it is provided that no money can be drawn for by the Auditor, or be paid by the Treasurer, unless the same has been previously appropriated by a special vote of the City Council; hence the necessity of applying to the Council for additional means, if from any cause an *Original Appropriation* falls short. The additional means thus asked for can only be furnished by an *authorized* transfer from some existing appropriation which can spare it, or by a *specific loan.*

Thus, in 1857-58, the appropriation for the County of Suffolk was \$200,000, and the estimated income was \$60,000, but before the close of the year it was foreseen that the actual expenditures would exceed the

appropriation, and although the actual Income would, as was also foreseen, exceed the estimated Income by a sum much larger than that required to meet the expected deficiency, yet it was necessary to go to the Council and obtain the addition required, because the excess of income in this case, or in any similar case, could not, under the Ordinance, be used but it must remain in the Treasury to the credit of the "*Committee on the Reduction of the City Debt*," and be appropriated to that purpose only.

In this manner the City Council retain a *knowledge and control* of all the expenditures, as none can be made unless an appropriation for the same is expressly authorized by them.

T A X E S.

The amount of Taxes assessed on the Polls and on the Real and Personal Estates of the City of Boston, for the year 1859, was as follows : *

Estimated Population, 171,000.

Valuation of Real Estate,	-	-	\$158,410,900	00
Valuation of Personal Estate,	-	-	105,018,100	00
Total Valuation,	-	-	<u>\$263,429,000</u>	<u>00</u>
Rated at \$9 70 per \$1000, gives	-	-	\$2,555,261	30
Polls, 33,456, at \$1 50 each, give	-	-	50,184	00
Total Assessment for 1859,	-	-	<u>\$2,605,445</u>	<u>30</u>

Of which \$98,694 00 was required for the State Tax, being nearly one third of the whole State Tax, which was \$299,994 00.

The above valuation shows a gain on the Real Estate over that of 1858, of	-	-	\$4,905,600	00
and on the Personal Estate of	-	-	3,809,300	00
Total,	-	-	<u>\$8,714,900</u>	<u>00</u>

or 3.422 per cent.

The valuation of 1859 exceeds that of 1849 by	
\$89,248,800 00, viz. Real Estate,	- \$55,583,400 00
Personal Estate,	33,665,400 00
Total excess,	<u>\$89,248,800 00</u>

Being an increase in ten years of about 54.005 per cent. on the Real, and about 47.181 per cent. on the Personal.

The increase on the Polls in the same time was about 10.805 per cent.

* For the manner of assessing our Taxes, see the Appendix.

The assessments on the different Wards for these two periods, 1859 and 1849, were as follows:—

Wards.	Real, 1859.	Real, 1849.	Personal, 1859.	Personal, 1849.	Polls, 1859.	Polls, 1849.
1	\$8,168,400 00	\$3,921,700 00	\$2,834,000 00	\$1,023,400 00	3,548	1,894
2	5,462,500 00	4,533,800 00	532,500 00	4,410,900 00	3,530	1,807
3	6,806,500 00	4,635,000 00	2,939,800 00	1,768,300 00	2,121	2,237
4	37,340,500 00	18,601,700 00	36,624,700 00	13,670,700 00	3,159	4,014
5	5,829,300 00	5,225,300 00	2,300,000 00	2,181,300 00	2,247	1,794
6	26,202,800 00	11,517,500 00	20,871,500 00	10,373,900 00	1,999	1,749
7	16,426,300 00	15,441,000 00	21,318,700 00	15,582,500 00	2,316	1,982
8	11,228,000 00	6,956,000 00	4,533,600 00	10,520,300 00	2,121	2,324
9	8,569,700 00	9,805,100 00	3,069,200 00	5,245,900 00	2,086	1,874
10	7,838,500 00	9,081,000 00	2,592,700 00	3,497,500 00	2,612	3,075
11	16,312,500 00	8,300,400 00	5,040,500 00	2,287,100 00	3,840	3,880
12	3,224,900 00	4,309,000 00	2,310,900 00	790,400 00	3,877	2,233
	\$158,410,909 00	\$102,827,500 00	\$105,018,100 00	\$71,352,700 00	33,456	23,363

The assessment in previous years have been as follows:—

1858.

Valuation of Real Estate,	-	-	\$153,505,300 00
Valuation of Personal Estate,	-	-	101,208,800 00
Total valuation	-	-	<u>\$254,714,100 00</u>
Rate — \$8 60 per \$1,000	-	-	\$2,190,541 26
Polls — \$32,621 a \$2 10	-	-	68,504 10
Total assessment for 1858	-	-	<u>\$2,259,045 36</u>

The increased value over 1857 on *Real*

<i>Estate</i> , was - - - -	\$3,791,500 00
But the loss on the personal being	<u>7,189,300 00</u>
resulted in a net <i>decrease</i> of -	<u><u>\$3,397,800 00</u></u>

being a net loss of a little less than one and one third per cent. on the val. of 1857. There was also a loss on the Polls of 541.

1857.

Valuation of Real Estate - -	\$149,713,800 00
Valuation of Personal Estate -	<u>108,398,100 00</u>
Total - - - - -	<u><u>\$258,111,900 00</u></u>
Rated at \$9 30 per 1,000 is -	\$2,400,440 67
Polls, 33,162 at \$1 50 each, is	<u>49,743 00</u>
Total Assessment - - -	<u><u>\$2,450,183 67</u></u>

The increased valuation over the year 1856 was

On Real Estate \$6,032,100 00, being 4.198 per cent.

On Personal Estate 2,917,300 00, being 2.765

Total increase \$8,949,400 00, being 3.592

The increased valuation over 1847 was \$95,751,500, being equal to 58.98 per cent. for the ten years.

1856.

Valuation of Real Estate - -	\$143,681,700 00
Valuation of Personal Estate, -	<u>105,480,800 00</u>
Total - - - - -	<u><u>\$249,162,500 00</u></u>
Rated at \$8 per \$1,000, is - -	\$1,993,300 00
Polls, 32,974, at \$1.50 each, is - -	<u>49,461 00</u>
Total Assessment - - -	<u><u>\$2,042,761 00</u></u>

The increased valuation over the year 1855 was
 On Real Estate \$7,330,400 00, being 5.376 per cent.
 Decrease on Personal Estate } 100,100 00, being 0,948
 Net increase on total valuation of 1855, } \$7,230,300 00, being 2.988

The increase of Polls was 1,372, being 4,341
 Total valuation of the year 1856, as above,

	\$249,162,500 00
The valuation of 1846 was - -	148,839,600 00
Increase in ten years	<u>\$100,322,900 00</u>

1855.

Valuation of Real Estate - -	\$136,351,300 00
Valuation of Personal Estate -	105,580,900 00
Total Valuation, - - -	<u>\$241,932,200 00</u>
Rate \$7 70 per \$1,000, gave -	\$1,862,877 94
Number of Polls, 31,602, at \$1 50,	47,403 00
	<u>\$1,910,280 94</u>

The total valuation of the year 1855, as above stated,
 was - - - - - \$241,932,200 00
 The Valuation of the year 1845 was 135,948,700 00
 Increase in ten years - - \$105,983,500 00
 Which is equal to 77.957 per cent.

1854.

Valuation of Real Estate	-	-	\$127,730,200 00
Valuation of Personal Estate	-	-	99,283,000 00
Total Valuation	-	-	<u>\$227,013,200 00</u>
At \$9 20 per \$1,000, is	-	-	2,088,521 44
No. of Polls, 31,134, at \$1 50,	-	-	46,701 00
Total Tax for 1854	-	-	<u>\$2,135,222 44</u>

The above amount includes a State

Tax of	-	-	-	-	-	\$98,691 00
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Increase over 1853

Real Estate,	11,639,300, being 10.002 per cent.
Personal Estate,	8,859,700, being 9.798
Total	<u>\$20,499,000, being 9.926</u>

The total valuation of 1844 was	\$118,450,300 00
Increase in ten years	- - - 108,562,900 00
Valuation of 1854	- - <u>\$227,013,200 00</u>

This increase is 91.652 per cent. and is divided as follows: —

Real Estate in 1854,	\$127,730,200
1844,	72,048,000
Increase	- <u>\$55,682,200</u> being 77.285 per ct.

Personal Estate in	
1854,	\$99,283,000
1844,	46,402,300
Increase,	<u>\$52,880,700, being 133.961 per ct.</u>
Increase of Polls,	- 8,795, being 39.37 per ct.

1853.

Valuation of Real Estate	-	-	\$116,090,900	00
Valuation of Personal Estate	-	-	90,423,300	00
Total Valuation	-	-	<u>\$206,514,200</u>	00
At \$7 60 per \$1,000, is	-	-	\$1,569,507	92
No. of Polls, 20,959, at \$1 50 each, is	-	-	44,938	50
Total Tax for 1853,	-	-	<u>\$1,614,446</u>	42
Including State Tax of	-	-	98,691	00
Increase over 1852,				
Real Estate	\$5,391,700,	being	4.870	per cent.
Personal Estate,	13,443,300,	being	17.462	
	<u>\$18,835,000,</u>	being	10.003	

Polls, 976, being 3.367.

The valuation of 1843 was \$110,046,000.

Increase in ten years, \$96,468,200, being 87.661 per ct.

The total valuation of 1852, was \$187,680,000. Rate of Tax \$6.40 per \$1,000				
1851,	"	187,947,000.	"	" 7.00 "
1850,	"	180,000,500.	"	" 6.50 "
1849,	"	174,180,200.	"	" 6.50 "
1848,	"	167,728,000.	"	" 6.50 "
1847,	"	162,360,000.	"	" 6.00 "

COMPARATIVE VIEW OF THE VALUATION AND TAXATION IN THE DIFFERENT WARDS
OF THE CITY OF BOSTON FOR THE YEARS 1858 AND 1859.

Wards.	Real Estate Valuation, 1858.	Real Estate Valuation, 1859.	Real Estate Tax, 1858.	Real Estate Tax, 1859.	Personal Es- tate, 1858.	Personal Es- tate, 1859.	Personal Ex- tate, 1858.	Personal Ex- tate, 1859.	No. Polls, a 2.10 each.	No. Polls, inclu- a 1.50 each.	Total Tax, inclu- ing Polls.	Total Tax 1859, includ- ing Polls.
1	\$2,138,400 00	\$3,168,400 00	\$78,762 54	\$79,823 46	\$3,272,500 00	\$2,584,000 00	\$28,140 92	\$27,469 80	3,582	3,548	\$114,280 36	\$112,042 28
2	5,473,600 00	6,403,200 00	47,074 68	52,063 06	561,600 00	582,500 00	8,046 46	8,105 25	3,474	3,450	86,416 56	85,438 20
3	7,925,200 00	6,900,800 00	60,416 72	66,023 05	2,742,000 00	2,639,800 00	28,261 20	28,216 06	2,800	2,121	88,600 28	97,750 61
4	37,261,200 00	37,340,000 00	323,263 18	302,592 83	83,577,500 00	96,024,700 00	306,403 03	355,250 53	3,039	3,159	639,113 00	722,390 94
5	6,921,000 00	5,829,200 00	60,000 00	56,444 21	2,291,700 00	2,300,000 00	19,708 62	22,610 00	2,160	2,347	74,263 22	82,824 71
6	29,189,200 00	26,292,800 00	199,429 70	254,147 16	20,635,000 00	20,871,400 00	177,706 96	202,433 55	1,958	1,840	861,206 46	439,610 31
7	17,175,100 00	16,435,200 00	147,703 86	180,335 11	13,864,100 00	21,718,700 00	162,231 50	269,791 39	2,835	2,316	315,300 00	369,000 50
8	11,035,000 00	11,228,000 00	94,906 16	108,911 60	4,782,700 00	4,383,600 00	41,131 22	41,460 98	2,004	2,121	140,343 78	156,554 02
9	7,762,500 00	8,583,700 00	68,767 50	83,125 00	2,686,700 00	3,030,500 00	55,500 62	20,771 54	1,972	2,068	96,429 52	116,029 33
10	7,545,800 00	7,598,600 00	68,333 88	76,033 45	2,530,400 00	2,692,700 00	22,010 64	26,149 19	2,520	2,612	95,729 02	106,100 64
11	13,654,400 00	16,312,200 00	119,147 84	128,271 23	4,436,600 00	5,040,500 00	38,265 76	48,802 85	3,540	3,540	164,508 00	212,864 10
12	7,472,700 00	8,294,000 00	64,265 22	79,791 53	2,015,800 00	2,210,100 00	17,276 68	22,412 73	3,662	3,667	80,429 10	108,012 76
	\$133,340,300 00	\$158,410,000 00	\$1,280,145 34	\$1,330,245 75	\$101,206,900 00	\$103,018,100 00	\$670,305 06	\$1,018,675 87	72,021	58,438	\$2,230,945 36	\$2,005,445 50

CITY EXPENDITURES.

Statement of the Expenditures made on account of
the CITY OF BOSTON during the financial year 1859-60.

*Commencing with the first day of May, 1859, and ending
with the last day of April, 1860.*

N. B. *The Expenditures on account of the COUNTY OF
SUFFOLK, which comprises the City of Boston, the City of
Chelsea, and the towns of North Chelsea and Winthrop, are
in a separate account.*

ANNUITIES.

Paid to three individuals the stipulated
annuities granted to them by the City
Council on account of widening streets
and for other considerations, 570 16
Per item No. 1 of Treasurer's account.

AUDITOR OF ACCOUNTS.

Amount paid to the Auditor of Accounts by
direction of the Committee on Accounts,
to enable him to pay in advance, such
claims against the City as circumstances
require to be paid before the regular
pay day, which is the first day of every
month, 300 00
Per item No. 57 of Treasurer's account.

*This amount is refunded by the Auditor, and
appears to his credit in item No. 119 of
Treasurer's account.*

ARMORIES.

*Payments to the various Volunteer Militia
Companies, for Rent of Armories, as required
by the State Law of 26 April, 1853, viz :*

Amount carried forward, \$870 16

<i>Amount brought forward,</i>		\$870 16
Rents of Infantry Companies at \$300 per annum, and of Cavalry Companies at \$600 each per annum,		
Nine Infantry Companies, four quarters,	2,700 00	
Two Infantry Companies, two quarters,	300 00	
Two Infantry Companies, one quarter,	150 00	
Two Cavalry Companies, four quarters,	1,200 00	
<i>Light</i> — Allowance for gas light to each Company at \$25 per annum, in conformity with a vote of the City Council of 20th of March, 1854,	337 50	
<i>Per item No. 2 of Treasurer's account.</i>		\$4,687 50
<i>N. B. The State refunds the amounts paid for rent as above; but not the light money.</i>		
ADVERTISING, &c.		
Paid for eight daily Newspapers, and for advertising in the same at the rate of \$300 per annum,	\$2,400 00	
One daily paper part of a year,	95 55	
Two weekly papers for 11 months,	91 66	
<i>Per item No. 3 of Treasurer's account,</i>		2,587 21
BRIMMER SCHOOL HOUSE LOT.		
Cost of an additional piece of land on Warren Street, adjoining the present lot, on which it is intended to erect a Primary School House, viz. 4,750 feet, at \$2.736 per foot		13,000 00
<i>Per item No. 9 of Treasurer's account.</i>		
BACK BAY IMPROVEMENT.		
Paid to Goss and Munson for 3,068 cubic yards of Gravel filling, at 40 cents per yard,		1,227 20
<i>Per item No. 8 of Treasurer's account.</i>		
<i>N. B. This work was done prior to the last</i>		
<i>Amount carried forward,</i>		\$22,372 07

Amount brought forward, \$22,372 07
contract with the State, which discharged
the City from any further expense on account
of filling up this territory.

BELLS AND CLOCKS.

For ringing Eight Bells in different parts of the City, to denote the hours of the day, at \$80 each per annum,	640 00	
For winding and regulating fourteen public Clocks,	250 00	
New Bell Rope,	5 25	
Gas and Lighting, and Care of the Williams Market Clock,	75 00	
Painting and Gilding Dials of Park Street Church Clock,	45 00	
	1,015 25	

Per item No. 4 of Treasurer's account.

For the information and accommodation of the Citizens, all the Fire Alarm Bells in the City are struck once at Twelve o'Clock noon. The greatest care is taken to secure the utmost accuracy as to the time, for which purpose a telegraphic communication with the Cambridge Observatory has been established.

BURIAL GROUNDS.

Expenditures for the care, improvement, and embellishment of the Burial Grounds, and all other incidental expenses of this department, except the Mount Hope ground, viz :

SOUTH GROUND, Washington Street.	
Labor,	588 50
Loam and Manure,	42 00
Opening, closing and care of ground on Sundays,	44 00
Painting the Chapel,	12 30
	686 80

Amount carried forward, \$23,387 32

<i>Amount brought forward,</i>		\$23,387 32
CHAPEL, Tremont Street.		
Labor,	238 75	
Opening, closing and care of ground on Sundays,	22 00	
Loam,	6 00	
	<u>266 75</u>	
GRANARY, Tremont Street.		
Labor,	431 75	
Loam and Manure,	59 50	
Drain to convey Top Water to Common Sewer,	37 50	
Repairing Fence, and Tools,	24 25	
Opening the ground on Sundays,	22 00	
	<u>575 00</u>	
CENTRAL, Boylston Street.		
Labor,	109 00	
Repairing Fence and Iron Work,	13 53	
Locks,	6 50	
Loam,	6 00	
	<u>135 03</u>	
COPPS HILL, Hull Street.		
Special Police Officer and Su- perintendent,	471 50	
Painting Fence,	110 00	
Labor,	84 50	
Repairing and Planking Tombs,	34 10	
Repairing Drain,	7 94	
Loam, &c.,	7 37	
Locks, &c.,	1 25	
	<u>716 66</u>	
EAST BOSTON.		
Rebuilding Wall,	100 00	
Labor,	55 00	
Locks and Repairing same,	8 12	
Ferry Tolls,	6 00	
Removing Snow,	3 00	
	<u>172 12</u>	
<i>Amount carried forward,</i>		\$23,387 32

<i>Amount brought forward,</i>		\$23,387 32
SOUTH BOSTON.		
Labor,	16 25	
	<hr/>	
RECAPITULATION.		
South Ground,	686 80	
Chapel,	266 75	
Granary,	575 00	
Central,	135 03	
Copps Hill,	716 66	
East Boston,	172 12	
South Boston,	16 25	
	<hr/>	
	2,568,61	
GRAVES FOR THE POOR.		
Digging Graves for Burial of the Poor in the Mount Hope Cemetery,	283 00	
FUNERAL CARS, HARNESSES, &c.		
Care and Storage of the same,	125 00	
Repairs of same,	31 75	
	<hr/>	
	156 75	
PRINTING for the City Registrar's Department, which includes the B. G. Department, and also the Records of Births, Deaths, Marriages, and Intentions of Marriage,	138 74	
STATIONERY, and Blank Books for same,	24 96	
BULBS, SEEDS, and PLANTS not charged elsewhere,	109 50	
TOOLS,	23 55	
POSTAGES, &c.,	6 29	
SIGNS, for preventing the destruction of Flowers in the various grounds while open to the public,	6 25	
Washing Towels,	1 75	
	<hr/>	
		3,319 40
<i>Amount carried forward,</i>		\$26,706 72

<i>Amount brought forward,</i>		\$26,706 72
<i>Amount paid by Treasurer, per</i>		
<i>item No. 5 of his account,</i>	3,354 40	
<i>Deduct, Transfer by Auditor to</i>		
<i>Incidentals,</i>	35 00	
	<u>\$3,319 40</u>	

BOSTON HARBOR.

Wages of two Boat-
men, who are con-
stantly employed, 1,000 00
One extra man em-
ployed during the
sickness of one of
the hands 16 00

1,016 00

*310 00

Clearing Ice from the Harbor,
Expenses attending proposed
U. S. Survey of Harbor, in-
cluding expenses of Harbor
Committee to Washington
in relation to the same,

1,355 65

*Part of this amount has been re-
funded. See Income account.*

Harbor Excursions. — Ex-
penses of Committee and
invited Guests on these
occasions,

779 38

Rent of Harbor Master's Of-
fice from 1st October 1858
to 1st April 1860,

275 00

Removing Stone and other
obstructions in Harbor,

143 00

Removing from the Channel
the Schooner Venus and
Cargo sunk there,

100 00

Fuel for Office,

67 41

Repairs of Boat,

13 54

Newspaper and Shipping List,

12 00

Stationery and Blank Books,

6 13

Office Expenses,

3 75

Furniture for Office,

3 50

4,085 36

Amount carried forward,

\$30,792 08

* About \$1,000 more is due on this account.

<i>Amount brought forward,</i>		\$30,792 08
<i>Amount paid by Treasurer per</i>		
<i>item No. 7 of his account,</i>	4,037 01	
<i>Amount not yet called for,</i>	48 35	
	<hr/>	
	\$4,085 36	
	<hr/>	

BRIDGES.

Repairs, &c., on the Free Bridges, viz :

DOVER STREET BRIDGE.

Leading from East Dover St. to Fourth St.

Balance of cost of Rebuilding this Bridge,
per order of City Council of 18th May,
1858.

Contractor's Work,	3,807 61	
Gravel and Earth Filling,	2,130 82	
New Sidewalk and Railing,	1,330 40	
Building Guard,	806 02	
Carpenter's Work and Lum- ber,	596 80	
Relaying part of Sea Wall,	590 50	
New Draw, Balance of Con- tract, \$6,000 having been paid last year,	450 00	
Piles, Girders and Labor,	429 87	
Damages,	365 00	
Painting Railing,	370 99	
New Bulkheads and Trim- ming do.,	329 50	
Iron Work, Bolts, Nails and Spikes,	299 97	
Iron Rods for supporting Sea Wall, and putting in same,	203 00	
New Guard Gates,	174 35	
Drilling for Bolts,	158 75	
Ballast,	92 80	
Buoy Stone and setting Buoy,	85 00	
Work on Draw and Building Shed,	89 95	
Oil and Tallow,	71 62	
Scowing,	62 00	
Rent of House for Superin- tendent,	57 54	
	<hr/>	
<i>Amounts carried forward,</i>	\$12,502 49	\$30,792 08

<i>Amounts brought forward,</i>	\$12,502 49	\$30,792 08
Labor,	40 12	
Watering,	50 00	
Dockage of Lumber,	35 00	
Labor in removing old materials,	30 00	
Fuel,	3 00	
	<u>\$12,660 61</u>	

New House for Superintendent.

Lumber and Carpenter's work per Contract,	700 00	
Piles,	135 00	
Extra work,	98 47	
	<u>933 47</u>	

New Pier.

Planking and putting on Girders,	526 16	
Removing old Pier,	172 00	
Lumber and Carpenter's Work,	51 02	
Iron Work and Bolts,	14 33	
Hauling Piles,	6 00	
	<u>769 51</u>	

Total for Dover St. Bridge, *\$14,363 59

FEDERAL STREET BRIDGE.

Leading from Federal St. to First St., South Boston.

New Steel Shaft and other Geccring, and repairs of same,	166 61	
Grain, Hay, &c., for Horse,	140 43	
New Wheel,	115 74	
Planking Draw,	82 70	
Setting Buoy,	80 00	
Paving,	73 20	
Lumber and Labor,	70 33	
Painting,	67 51	
Iron Work, Spikes and Chain,	60 89	
	<u>\$857 41</u>	
<i>Amounts carried forward,</i>	\$857 41	\$30,792 08

* \$48,201 38 was paid on this account last year.

<i>Amounts brought forward,</i>	\$857 41	\$30,792 08
Taking out old wheel and putting in new one,	52 50	
Incidental Expenses, Tools, &c., paid to Superintendent,	12 45	
Oil and Tallow,	33 43	
Coal,	27 50	
Repairing Sidewalk and Rail- ing,	26 26	
Sheathing Draw,	22 50	
Gas used on Draw,	17 34	
Shoeing Horse,	7 25	
Water Rates,	5 00	
Repairing Water Pipes,	9 32	
Total for Federal Street Bridge,	<u>\$1,070 96</u>	

MOUNT WASHINGTON AVENUE BRIDGE.

*Leading from Federal St. to Granite St,
South Boston.*

*Planking Draw, Hard Pine Caps to Piers —
New Ring Bolts — attaching new Chain
to Buoy, and ordinary repairs, viz :*

Planking Draw,	269 67
Lumber and Carpenter's Work,	269 23
Iron Work, Bolts and Chains,	156 88
Oil,	60 28
Buoy and setting same,	59 50
Rent of Land for Office,	25 00
Fuel,	19 30
Warming Apparatus,	13 87
Tools,	15 80

Total for Mount Washing- ton Avenue Bridge,	<u>\$889 53</u>
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MERIDIAN STREET BRIDGE.

From Meridian St., East Boston, to Chelsea.

Lumber, and repairing Draw,	24 31
Fuel and Oil,	20 31
Gravel,	18 00
Iron Work, Nails and Spikes,	5 21
Tools,	3 50

Total for Meridian Street Bridge,	<u>71 33</u>
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<i>Amount carried forward,</i>	<u>\$30,792 08</u>
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Amount brought forward, \$30,792 08

CHELSEA STREET BRIDGE.

From Chelsea Street, East Boston, to Chelsea.

Lumber and Carpenter's Work, 152 67

Blacksmith Work, 9 21

Oil, 2 00

Total for Chelsea Street Bridge, 163 88

POINT SHIRLEY BRIDGE.

See County Expenditures.

Refreshments and Carriage Hire
for the Committee,

63 05

RECAPITULATION.

Dover Street Bridge, 14,363 59

Federal Street Bridge, 1,070 96

Mount Washington Avenue Bridge, 889 53

Meridian Street Bridge, 71 33

Chelsea Street Bridge, 163 88

Refreshments and Carriage Hire, 63 05

16,622 34

Amount paid by Treasurer per item

No. 6 of his account, \$16,222 34

Amount not yet called for, 400 00

\$16,622 34

COMMON, MALLS, PUBLIC SQUARES, &c.

*Care and Improvement of the Common and
Public Garden, Public Squares, and Orna-
mental Grounds and Trees of the City
proper, and in South and East Boston, viz :*

Salary one year of John Galvin for general
superintendence, and for keeping the
Common, Malls, and all the Squares and
Trees in good order and condition; he
paying for all the labor and ordinary ex-
penditures for that purpose, \$7,250. Of
which sum there has been charged to this
appropriation only \$5,600 00

the balance of \$1,650 having

Amounts carried forward, \$5,600 00 \$47,414 42

<i>Amounts brought forward,</i>	\$5,600 00	\$47,414 42
been charged, by special order of the City Council, to the appropriation for Incidental Expenses.		

*The following items of Expenditure
are not included in Mr. Galvin's
Contract.*

COMMON.

Removing large trees from Otis and Winthrop Places to the Common,	134 00
Repairing Fence and Foundation on Charles Street side,	151 15
Repairing Fence,	41 29
Iron Grating for Cesspools,	6 25
	<hr/> 5,932 69 <hr/>

CHESTER SQUARE AND PARKS.

Loam, Seeds, and Bulbs,	131 00
Repairing Fences,	67 21
Twenty-six feet Iron Fence east of Washington Street,	13 00
Covering for Fountain,	12 00
Repairing Fountain,	2 70
	<hr/> 225 91 <hr/>

CHARLES STREET.

Watering this Street between the Public Garden and the Common,	100 00
	<hr/>

FRANKLIN AND BLACKSTONE SQUARES.

Resetting Iron Fences, by con- tract	4,600 00
Painting do.,	320 00
Building Drain,	311 22
Labor,	112 37
Gravel,	75 00
Loam,	39 00

<i>Amounts carried forward,</i>	\$5,457 59	\$47,414 42
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PUBLIC SQUARES, MALLS, ETC.

45

<i>Amounts brought forward,</i>	\$5,457 59	\$47,414 42
Repairing Fences,	28 75	
Trees,	25 00	
Repairing Fountains,	7 13	
	<u>5,518 47</u>	

PUBLIC GARDEN.

Painting Greenhouse and Repair- ing Lock,	149 00
Labor and Teaming,	69 25
Loam and Gravel,	59 50
	<u>277 75</u>

PARADE GROUND AND SKATING POND.

Stone Chips and other filling,	1,466 55
Labor and Teaming,	877 29
New Drain,	232 67
	<u>2,576 51</u>

INDEPENDENCE SQUARE, SOUTH BOSTON.

Trees,	<u>25 00</u>
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WORCESTER SQUARE.

Repairing Fence,	<u>6 00</u>
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EAST BOSTON SQUARES.

Labor and Teaming,	<u>31 50</u>
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UNION PARK.

Repairing Fence,	76 00
Bulbs, &c.,	10 00
	<u>86 00</u>

CITY HALL SQUARES.

Bulbs, &c.,	<u>20 00</u>
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LOWELL SQUARE.

Bulbs, &c.,	<u>10 00</u>
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<i>Amount carried forward,</i>		<u>\$47,414 42</u>
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<i>Amount brought forward,</i>		\$47,414 42
RECAPITULATION.		
Common,	5,932 69	
Chester Square and Parks,	225 91	
Watering Charles Street,	100 00	
Franklin and Blackstone Squares,	5,518 47	
Public Garden,	277 75	
Parade Ground and Skating Pond,	2,576 51	
Independence Square, South Boston,	25 00	
Worcester Square,	6 00	
East Boston Squares,	31 50	
Union Park,	86 00	
City Hall Squares,	20 00	
Lowell Square,	10 00	
<i>Per Item No. 10 of Treasurer's Account,</i>		14,809 83
CITY STABLES, New, at West End.		
Plans and Specifications,	300 00	
Excavations and Piling for Foundation,	2,013 95	
Superintending the same,	54 00	
Payments to the Contractor thus far on account of the building,	12,382 05	
		14,750 00
CITY STABLES, New, at South End.		
Plans and Estimates,		250 00
<i>Per Item No. 12 of Treasurer's Account, which includes these two amounts.</i>		
CITY DEBT.		
The Committee on the Reduction of the City Debt have been charged by the Auditor with the whole of the City Debt, which became due in this financial year, as stated in last year's Report, on page 174, amounting to - - - 365,600 00		
They have also been charged with the amount stated in said Report, as payable at the de-		
<i>Amounts carried forward,</i>	\$365,600 00	\$77,224 25

<i>Amounts brought forward,</i>	\$365,600 00	\$77,224 25
cease of a certain individual, which event has happened, viz :	20,000 00	
		385,600 00
<i>Amount paid by Treasurer, per item No. 11 of his account,</i>	\$384,600 00	
Add — <i>Amount not yet called for,</i>	\$5,000 00	
Less — <i>Amount due last year and paid this year,</i>	4,000 00	
	1,000 00	
	<u>\$385,600 00</u>	

CITY WHARF, NEW, at the West End.
See New City Wharf.

DOG FUND.

Sundry payments for killing unlicensed
Dogs, and other similar expenditures,
which are chargeable to this fund, ac-
cording to the Statute of April, 1859,
and which amount is transferred from the
Treasurer's item for Incidental Expenses, 848 00

ENGINE AND HOOK AND LADDER HOUSES.

<i>Alteration and Repairs on these Houses, viz :</i>	
Carpenter's Work and Stock,	\$458 16
Painting and Glazing,	95 13
Whitewashing,	80 00
Masonry and Drainage,	87 24
Plumbing,	77 44
Paving Entrances,	48 00
Locks and Keys,	29 25
Iron Work,	2 50
Rent of Room on Lincoln's Wharf, four months, for the accommoda- tion of Hand Engine No. 8, prior to its being replaced by Steamer No. 8,	100 00
	<u>\$977 72</u>

Amount carried forward, \$463,672 25

Amount brought forward,

\$463,672 25

STEAM ENGINE HOUSES.

*Cost of fitting up Houses for the accommodation of five new Steam Fire Engines, with their Horses, viz: Nos. 1, 3, 6, 7, and 9.**SOUTH BOSTON, No. 1, located on Broadway, South Boston.*

Painting and Glazing,	235 23
Mason Work and Drainage,	108 90
Lining Stalls,	82 00
Plumbing,	69 57
Paving Entrance,	67 63
Gas Fixtures,	50 32
Warming Apparatus,	18 88
Roofing, &c.,	17 22
Tackle, &c., for hoisting Hay,	12 19
Carpenter's Work and Stock,	927 32

\$1,589 26*EAGLE, No. 3. Located on Washington Street.*

Mason's Work and Drainage,	963 00
Carpenter's Work and Stock,	496 30
Painting and Glazing,	149 28
Plumbing,	139 85
Lining Stalls,	95 20
Gas Fixtures,	27 00
Roofing,	26 56
Paving Entrance,	12 40
Tackle &c., for hoisting Hay,	12 20

\$1,921 79*EAST BOSTON, No. 9. Located on Paris Street, E. B. which House is also occupied by Hose Company No. 6.*

Carpenter's Work and Stock,	\$548 35
Mason's Work and Drain,	441 38
Paving and Earth filling,	127 46
Lining Stalls,	99 33
Gas Fixtures,	35 14
Warming Apparatus,	8 85

\$1,260 51*Amount carried forward,*\$463,672 25

<i>Amount brought forward,</i>		\$463,672 25
HOUSES FOR NO. 6 AND NO. 7. (<i>Wall Street and Purchase Street.</i>) <i>Repairs and alterations of these two Fire Engine Houses, which were fitted up last year.</i>		
Mason's Work and Drainage,	\$69 07	
Carpenter's Work and Stock,	70 79	
Gas Fixtures,	12 42	
Plumbing,	5 72	
Paving Entrances,	104 43	
Drain and Cesspool,	60 00	
	<u>\$322 43</u>	
HOSE COMPANY, No. 3. <i>New House for this Company, located in Fruit Street.</i>		
Cost of erecting the above per		
contract,	395 00	
Extra work,	119 25	
	<u>\$514 25</u>	
HOSE COMPANY, No. 4. <i>Extra Repairs on this House, viz :</i>		
Carpenter's Work and Stock,	\$185 00	
Painting and Glazing,	53 00	
Gas Fixtures,	17 52	
Warming Apparatus,	12 14	
Paper Hanging,	9 25	
	<u>\$276 91</u>	
SARATOGA, STEAM ENGINE, No. 5.		
Cost of piece of Land on Marion Street, East Boston, containing 825 feet, for the purpose of erecting a new House for the accommodation of this steamer,	897 07	
<i>Amount carried forward,</i>		<u>\$463,672 25</u>

Amount brought forward,

\$463,672 25

RECAPITULATION.

Engine, Hose and Hook and Ladder

Houses,	\$977 72
Steam Engine House, No. 1,	1,589 26
Steam Engine House, No. 3,	1,921 79
Steam Engine House, No. 5,	897 07
Steam Engine Houses, Nos. 6 and 7,	322 43
Steam Engine House, No. 9,	1,260 51
Hose Company, No. 3,	514 25
Hose Company, No. 4,	276 91

Total for Engine Houses,

7,759 94

Amount paid by Treasurer per item

No. 13 of his account, \$6,758 72

Amount not yet called for, 19 00*Transfers by Auditor from Engine**House, Ward 1,* 982 22\$7,759 94

ENGINE HOUSE, WARD ONE. *New House on North Bennet Street and Bennet Place, for the accommodation of Steam Engine, No. 8, and its Horses, also for a Ward Room.*

Land.—Purchase of a house and lot, \$6,000 00

Contract for altering the building, 3,600 00

Extra work, 615 28

4,215 28

Plans, &c., 157 00

Agency for the purchase of the Estate,

50 00

Drains and Cesspool,

79 63

Gas Fixtures, &c.,

56 28

Paving Entrance,

53 40

Warming Apparatus,

49 92

Tackle and Slings for hoisting Hay,

12 20

10,673 71

Amount paid by Treasurer per item

No. 17 of his account, \$11,702 56

Amounts carried forward,

11,702 56

\$482,105 90

<i>Amounts brought forward,</i>	\$11,702 56	\$482,105 90
<i>Transfers by Auditor to Engine</i>		
<i>Houses and to Fire Department,</i>	1,028 85	
	<u>\$10,673 71</u>	

EXTERNAL HEALTH.

Expenses of maintaining the Quarantine Boat: the Quarantine Establishment at Deer Island, and cost of a new Small Pox Hospital on the Island.

QUARANTINE BOAT.

Salary of Captain,	\$600 00
Salary of Men,	610 00
Dockage two years,	100 00
Painting,	151 75
Chandlery, &c.,	161 81
Caulking,	108 72
Rigging,	23 89
Repairs not included in the above items,	22 73
Brooms, Brushes, Soap, Oil, and other small stores furnished by Captain,	43 67
Fuel,	16 09
Washing Bedding,	5 12
Repairing Tender to Quarantine Boat,	4 00
Refreshments for Committee,	169 21
	<u>2,016 99</u>
Bargemen for Island boat,	242 33
Ship Chandlery, Paints, &c., for the Island,	46 39
Disinfecting Fluid for Hospital,	20 50
Stationery for Port Physician,	16 13
Bunting, for the Island,	6 00
Incidental Expenses at the Island,	9 99
	<u>\$2,358 33</u>

SMALL POX HOSPITAL.

Cost of a New Building at Deer Island, for this purpose, viz:

Carpenter's Contract and Extra Work,	\$883 62	
<i>Amounts carried forward,</i>	<u>\$883 62</u>	<u>\$482,105 90</u>

<i>Amounts brought forward,</i>	\$883 62	\$482,105 90
Lumber,	491 28	
Plumbing,	165 42	
Doors, Windows, and Sashes,	117 43	
Mason's Work and Stock,	75 38	
Roofing,	65 72	
Hardware and Cutlery,	82 20	
Copper Gutters and Trunk,	68 43	
Registers for Ventilation,	16 93	
Furniture and Warming Apparatus,	94 21	
	<u>\$2,060 62</u>	

RECAPITULATION.

External Health,	\$2,358 33
Small Pox Hospital,	<u>2,060 62</u>

4,418 95

Per item No. 14 of Treasurer's account.

ENGINEERING.

Expenses of the Civil Engineer's Department.

Salary of the second Assistant Engineer,	\$959 00	
Pay of Draftsmen and Assistants, Levelers, Rodmen, Chainmen, &c.,	4,006 00	
One Theodolite,	150 00	
One Gordon's Protractor,	25 00	
Other Instruments, and repairing Instruments,	220 43	
Books and Stationery, Binding, Drawing Materials and Postages,	244 26	
Omnibus Fares and Ferry Tolls,	148 50	
Payment to J. Noble, Engineer at East Boston, for plans and information about streets in that Ward,	62 00	
Wooden Stakes,	57 26	
Sundries for Office,	28 29	
Washing Towels, and Soap,	25 76	
Carpenter's Work, &c., in office,	<u>19 44</u>	
<i>Amounts carried forward,</i>	\$5,945 94	\$486,524 85

EAST BOSTON FERRY.

53

<i>Amounts brought forward,</i>	\$5,945 94	\$486,524 85
Furniture, &c., for office,	16 17	/
Expenses of Removing from Wash- ington Street to Probate Build- ing in Court Square,	14 00	
Tools for Office,	8 08	
Ice for Office,	6 00	
Gas for Office,	5 22	
		<hr/>

\$5,995 41

Per item No. 15 of Treasurer's account.

EAST BOSTON FERRY.

From Commercial Street to East Boston.

Paid to the East Boston Ferry Company,
for all the Property belonging to them,
except their Boats and Franchise, as per
authority contained in orders of the City
Council, dated 29th December, 1858,
and 1st February, 1859, for the sum of \$125,000 00

Per item No. 18 of Treasurer's account.

N. B. *The Ferry Company have come under
bonds to the City to maintain and operate
this Ferry as now established, for the space
of ten years from the 1st of November,
1859, "in such manner, and at such rates
of toll, and upon such terms and conditions,
as the Board of Aldermen, with the ap-
proval of the Mayor, shall from time to
time prescribe."*

*They pay no rent to the City for the use of
the Premises.*

ELIOT SCHOOL HOUSE.

*Cost of Rebuilding the Eliot School House,
on North Bennett, Tileston, and Short
Streets.*

<i>Amount carried forward,</i>	<hr/>	\$617,520 26
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<i>Amount brought forward,</i>		\$617,520 26
Land — Purchase of an additional lot, viz: 2,690 feet for	*\$5,500 00	
Agency for the purchase,	35 00	
Buying out tenants,	67 56	
Mason's Contract,	\$18,600 00	
Extra Mason and Stone Work,	2,553 89	
		21,153 89
Carpenter's Contract,	9,600 00	
Extra Carpenter's Work,	202 26	
		9,802 26
Painting and Glazing Contract,	1,450 00	
Extra Painting,	121 08	
		1,571 08
Seats and Desks,	3,754 37	
Settees and Chairs,	771 25	
Furnaces,	1,794 47	
Plans, &c.,	400 00	
Window Shades,	225 75	
Black Boards,	180 40	
Plumbing,	68 82	
Cleaning,	62 00	
Coal,	16 00	
Gate Posts and setting,	12 00	
		\$45,414 85

Per item No. 16 of Treasurer's account.

FIRE DEPARTMENT.

Exclusive of Engine and Hook and Ladder Houses, which are charged under that head; and also exclusive of the Salaries of the Chief Engineer, and the Clerk of the Board of Engineers, which are charged under the head of Salaries.

<i>Amount carried forward,</i>	\$662,935 11
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* The lot now occupied by this School House, contains 10,230 feet, viz: original lot 6,088; the lot formerly occupied by the Primary School House, on Tileston and Short Streets, containing 1,452 feet, and the above lot of 2,690 feet.

<i>Amount brought forward,</i>	\$662,935 11
<i>The appropriation for the Fire Department includes the annual Expenditures of the Fire Department proper, the cost of carrying on the Fire Alarm System, and the cost and keeping in proper order for use, the Steam Fire Engines.</i>	
<i>☞ The rates of pay of the officers and members, and much other information on the business of the Department, will be found in the Appendix.</i>	

FIRE DEPARTMENT.

Annual compensation to the Assistant Engineers, Officers, and Members of the various Engine, Hook and Ladder, and Hose Co's,	\$63,826 45	
Repairs of Engines, Hose Carriages, Hook and Ladder Carriages, and other apparatus belonging to the Fire Department, exclusive of Repairs on Hose, and other work in that line,	3,092 80	
New Leading and Suction Hose, Caps, Badges, and Buckets,	2,394 21	
Hire of Horses and Riders to draw the Hand Engines and Hooks and Ladders to and from fires,	2,527 40	
Repairs on the Leading and Suction Hose, Caps, Badges, and other work in that branch,	1,706 82	
Bells for Fire Alarms, and hanging the same, New Belfries &c., viz: On Mariner's Church, Ward 7, a new Steel Bell put up		
<i>Amounts carried forward,</i>	\$73,547 68	\$662,935 11

<i>Amounts brought forward,</i>	\$73,547 68	\$662,935 11
last year, but paid for this year, 1,616½ lbs., at 28 cts., and Incidental Expenses, \$25.50,	\$478 12	
On the Lawrence Schoolhouse, W'd 12, one of the same, weighing 3,304 lbs., and 66 inches in diameter, at 20 cts., net per lb., and Incidental Exp., \$5,	<u>665 80</u>	
	1,143 92	
Furniture and Utensils for Engine Houses, including Bedding, &c., for the Steam Engine Houses,	929 19	
Fire at Deer Island on the 20th Aug. last. Refreshments, Horse-hire and keeping, and other expenses of the Department on this occasion,	671 75	
Expenses of collecting apparatus after fires, and carting machines to and from workshops for repairs; and other miscellaneous expenses of the Fire Department, not charged elsewhere,	632 42	
Gas and Gas Fixtures for the Engine Houses,	610 69	
Fuel for the Engine Houses,	399 96	
Water for the various Engine Houses,	350 00	
Oil for Torches. Neatsfoot Oil, and Leather Preservative for Engine Hose,	<u>287 42</u>	
<i>Amounts carried forward,</i>	\$78,573 03	\$662,935 11

<i>Amounts brought forward,</i>	\$78,573 03	\$662,935 11
Ladders. Purchase of new, & repairing of old ones,	268 55	
Reservoir Covers. New ones furnished by the Internal Health Department,	174 00	
Stationary and printing for the Department,	136 10	
Refreshments furnished Fire Companies who came from neighboring cities and towns to our assistance at large fires,	126 92	
Warming apparatus for Engine Houses,	92 42	
Rent of room for meetings of members of Company No. 12,	83 33	
Soap and Sponge,	76 84	
Clearing Hydrants and Reservoirs from snow and ice,	60 00	
Carriage hire for Committee,	51 00	
Rent of rooms for storing Engines where houses were not prepared to receive them,	50 00	
Filling and cleaning Reservoirs,	50 25	
Signs for Engine and Hose Carriage Houses, and for designating the location of Hydrants in the streets,	25 91	
Care of the Reservoirs at East Boston one year,	25 00	
Ringling Alarm Bells at East Boston one year,	25 00	
Allowance to Firemen for extra services at large fires,	16 00	
Special services of Constables for attendance at fires	8 00	
<i>Amounts carried forward,</i>	<u>\$79,842 35</u>	<u>\$662,935 11</u>

<i>Amounts brought forward,</i>	\$79,842 35	\$662,935 11
Damages, payment for injury done by the Department,	8 00	
FIRE DEPARTMENT, Exclusive of Steam Engines and Telegraphic Fire Alarm,	} <u>\$79,850 35</u>	
STEAM FIRE ENGINES.		
Balance due last year on the purchase of Engines <i>Eclipse</i> and <i>Lawrence</i> at \$1,500 each,	\$3,000 00	
Paid for four new Steam Fire En- gines, viz:		
The nameless, (now called " <i>Boston</i> ," and the " <i>East Bos- ton</i> ," at \$3,000 each, and the " <i>Rob Roy</i> ," at \$2,500,	8,500 00	
Paid for the " <i>Eagle</i> " at \$3,000, less \$1,000 allowed for the " <i>Miles Green- wood</i> ,"	<u>2,000 00</u>	
	13,500 00	
Monthly payments to the sell- ers of the <i>Eclipse</i> and <i>Law- rence</i> , for running and work- ing the Engines, and keeping them in repair at their own expense, one year, as per contracts,	5,603 05	
Cost of Horses owned by the City, and kept constantly in harness and ready for drawing the Engines to and from fires,	3,175 00	
Hire of Horses for the same purpose,	115 00	
<i>Amounts carried forward,</i>	\$22,393 05	\$662,935 11

FIRE DEPARTMENT.

59

<i>Amounts brought forward,</i>	\$22,393 05	\$662,935 11
Harnesses, &c., for the same,	647 89	
Grain, Hay, &c., for Horses,	937 49	
Fuel,	873 51	
Hose Carriage. One new one,	500 00	
Stable Furniture. Tools and Utensils for the Stables and Engines,	389 97	
Shoeing Horses, and Medi- cines for same,	159 34	
Washing Clothing and Bed- ding,	145 67	
New Fuel Wagon,	50 00	
Repairing the Engines,	14 12	
STEAM FIRE ENGINES,	<u>\$26,111 04</u>	

TELEGRAPHIC FIRE ALARM.

*The following payments have been made on
this account, viz :*

Salary of Superintendent,	1,200 00	
Salary of Assistants,	3,516 00	
New Striking Machines,	1,041 91	
Drugs, Chemicals, and Spelter,	471 19	
Signal Boxes and Repairing the same,	408 54	
Purchase of a fifty-six hour Chronometer for use of office,	250 00	
Iron Weights, Brackets, and other Iron Work,	208 30	
Wires, and putting up same,	93 85	
One new No. 3 Lathe,	81 36	
Repairing Striking Machines,	89 90	
Office Machinery and Tools for Repairing,	69 85	
Incidental Expenses and dam- ages paid for injury to prop- erty by the wires or other- wise,	67 37	
Water used as a motive power,	65 00	
<i>Amounts carried forward,</i>	<u>\$7,563 27</u>	<u>\$662,935 11</u>

<i>Amounts brought forward,</i>	\$7,563 27	\$662,935 11
Washing the Office, and the Clothing and Bedding,	64 67	
Insulators, Copper Cups, Bat- teries, &c.,	55 65	
Carpenters' & Masons' Work, Repairing, &c.,	39 24	
Drain in Castle Street con- nected with the Hydraulic Striking Apparatus,	32 76	
Freight, Expresses, Omnibus Fares, and Carting,	32 51	
Furniture for Office,	27 07	
Repairs of Machinery in and out of Office,	24 32	
Printing and Stationery for Office,	12 90	
New Batteries,	10 58	
Rent of cellar at South Boston for the accommodation of a Striking Machine,	6 00	
Carriage Hire,	3 00	
TELEGRAPHIC FIRE ALARM,	<u>\$7,871 97</u>	

TOTALS as above, viz:

Fire Department,	\$79,850 35
Steam Fire Engines,	26,111 04
Telegraphic Alarms,	<u>7,871 97</u>

113,833 36

<i>Amount paid by Treasurer per item No. 19 of his Account,</i>	\$113,490 82
<i>Amount not yet called for,</i>	306 78
<i>Transfers from other Accounts,</i>	35 76
	<u>\$113,833 36</u>

GRAMMAR, HIGH, LATIN, AND NORMAL
SCHOOLS.*For general Expenses of all the Schools, see
SCHOOLS.**For particular Expenses of the PRIMARY
SCHOOLS, see that head.*

<i>Amount carried forward,</i>	<u>\$776,768 47</u>
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Amount brought forward,

\$776,768 47

For Salaries of the Masters and Assistants in these Schools, see INSTRUCTORS, page 78. The contingent Expenses of the Grammar Latin, High, and Normal Schools, exclusive of the salaries of the Instructors, and large repairs or alterations on the School Houses, (which will be found under the head of Instructors, and of Grammar School Houses,) have been as follows, viz :

Ordinary Repairs of the School Houses and School Rooms, including the annual white-washing, painting, &c., viz :

Painting & Glazing, \$5,860 27

Carpenter's Work and Stock, 1,513 10

Mason's Work and Stock, 1,468 53

Plumbers Bills and hanging Bells, 479 76

Slatting and Roofing, 299 29

Drains, Removing Night Soil, &c., 286 49

Iron Work & Lighting Rods, 272 33

Locksmith, 203 49

Inside Blinds for Brimmer School House, 117 50

Paving and Repairing Yards & Sidewalks, 140 23

Repairing Copper Gutters, 3 25

Tan spread opposite building occupied by Eliot School, during its temporary location in Sudbury Street, 64 63

10,708 87

Amounts carried forward,

\$10,708 87

\$776,768 47

<i>Amounts brought forward,</i>	\$10,708 87	\$776,768 47
FUEL.		
Preparing the same for use, and housing it as <i>per memo-</i> <i>randa on page 66,</i>	9,339 85	
Furniture and other Apparatus, viz:		
Tables, Chairs, Seats, Desks and Book Cases,	\$2,577 54	
Blackboards and Crayons,	331 37	
Umbrella Stands,	107 08	
Erasers for Black- boards,	59 50	
Clocks and Time- pieces, and an- nual cleaning of same per con- tract,	470 10	
Window Shades and Fixtures,	234 55	
Brooms and Brushes of all kinds,	161 76	
Woodenware, Tin- ware and Hard- ware,	264 96	
Floor Mats,	396 20	
Slates,	101 94	
	<hr/>	
	4,705 00	
Care and Cleaning of Houses, Making Fires, Shovelling Snow, &c.,	6,405 01	
Salaries, viz:		
J. D. Philbrick, Superintend't, one year,	2,500 00	
B. Capen, Secretary School of Com- mittee,	1,000 00	
Messenger to same,	300 00	
	<hr/>	
<i>Am't car'd for'd,</i>	\$3,800 00	\$31,158 73
		\$776,768 47

Am'ts bro't for'd, \$3,800 00 \$31,158 73 \$776,768 47 .

Three officers employed to look after truuant children, at \$1,000 per annum each, including Ferry Tolls for the East Boston Officer, 3,004 50

Three Judges of the Police Court, for their services in disposing of Truants, as provided for by the Act of 1850, ch. 294, one year, at \$150 each, 450 00

7,254 50

Printing and Binding the Annual Report of the School Committee,

3,072 02

Other printing, including programmes of the exercises of the various Schools, on exhibition days,

1,492 06

Books furnished to indigent Scholars, exclusive of the \$50 paid annually for writing books, pens, &c., for the Franklin School, from the Webb Fund,

1,711 56

Warming Apparatus and repairs of same,

2,276 18

Expenses attending the Annual Examination of the Schools by the City Government and School Committee in July, including the cost of the School Festival given at the Music Hall to all the Instructors,

Amounts carried forward, \$46,965 05 \$776,768 47

<i>Amounts brought forward,</i>	\$46,965 05	\$776,768 47
Medal Scholars, City Government and Invited Guests, viz:		
Use of Hall for that occasion ; Furniture and other expenses of preparing the various School Rooms for the exhibition of Scholars,	590 51	
Music,	312 00	
Decoration of the Hall,	209 77	
Omnibuses & Ferry Tolls for bringing Children from East Boston and South Boston,	248 11	
Bouquets presented to Medal Scholars on that occasion,	85 00	
Paid for services of Marshals at Festival,	24 50	
Carriage Hire for Committee,	14 45	
		1,484 34
Medals, &c.		
Cost of 240 fine silver Franklin & City Medals, procured from the U. S. Mint, deducting the \$50 paid from the interest on Franklin Medal Fund,	265 00	
Rings, Ribbons, and Engraving Medals,	30 97	
Taking 800 impressions from the		
<i>Am'ts car'd forw'd,</i>	\$295 97	\$48,449 39
		\$776,768 47

<i>Am'ts bro't forward,</i>	\$295 97	\$48,449 39	\$776,768 47
Engraved Steel Plate Diplomas, distributed among the pupils of the second, third, and fourth classes in the 21 Grammar Schools,	55 50		
Filling up 696 of the said Diplomas with the names of the recipients,	87 00		
Total cost of the Medals and Diplomas,		438 47	
Record Books and Stationery, including the supply for the office of the Superintendent,		758 94	
Outline Maps, Charts, &c., for the various Schools,		225 34	
Rent of Rooms hired for the accommodation of Branch Schools,		2,001 05	
Water Rates,		352 00	
Ink for the Writing Schools,		203 77	
Philosophical Apparatus, and Repairs,		489 36	
Text Books, Books of Refer- ence, and other Books and Periodicals for Superinten- dent's Office,		633 01	
Trees set out at various Houses,		111 50	
Payment to a member of the Committee for travelling expenses to engage a teach- er for the Latin School,		30 85	
Distribution of Notices to the Committee and to Schools, and distributing Books and Reports,		22 98	
<i>Amounts carried forward,</i>		\$53,717 26	\$776,768 47

<i>Amounts brought forward,</i>	\$53,717 26	\$776,768 47
Paid for examining Estates & obtaining Bonds of same, with a view to the proposed erection of a new School House in the Phillips District,	15 00	
Collecting Statistics concerning Private Schools in the City,	10 00	
Carriage Hire for Superintendent and others,	12 00	
Sewing Materials,	31 00	
		53,785 26
<i>Amount paid by Treasurer per item No. 20 of his Account,</i>	\$53,880 51	
<i>Deduct Transfer by Auditor to Primary Schools,</i>	95 25	
	<u>\$53,785 26</u>	

FUEL.

Statement showing the Cost and Quantity of Fuel furnished for the Grammar Schools and the Distribution of the same, during the financial year 1859-60.

	Coal.	Wood & Bark.	
	83 tons.	0 cords.	
Adams,†	83	0	\$419 15
Brimmer,	51	4	288 55
Bowdoin,	60	6	400 00
Boylston,	98	7	549 39
Bigelow,	83	1	426 40
Chapman,	71	17	492 80
Dwight,	70	3	377 25
Eliot and Branches,	99	4	531 48
Franklin, Wash'gton St., *24	2		136 75
Franklin, Ringgold St., 102	—		515 10
Hancock,	70	8	413 50
Hawes,	61	5	346 40
High and Latin,	56	6	331 30
Lawrence,	78	4	425 90
Lyman,	50	11	386 45
Lincoln,	117	1	602 43
Mayhew,	54	8	330 70
Normal,	73	4	399 65
Phillips,	37	9	255 15
Quincy,	49	4	277 50
Wells,	53	4	298 75
Winthrop,	91	0	459 55
	<u>1,530</u>	<u>108</u>	<u>\$8,613 65</u>

Am't car'd forw'd,

\$830,553 73

* Occupied by Quincy School while rebuilding.

† Heated by Steam.


Amount brought forward, \$830,553 73
There are employed in the Grammar and Higher Schools, fifty-six male teachers and two hundred and thirteen female teachers, including the eight who teach sewing. There are also employed three music masters, two French masters, and one drawing master. The salaries of these teachers for the year amounted to \$184,764 79, which is charged under the head of INSTRUCTORS, page 78.

GRAMMAR SCHOOL HOUSE, WARD XI.

NEW SCHOOL HOUSE on Northampton Street, on City Lot, containing 34,830 feet, valued at about \$27,000.

Payments thus far on the		
Mason's Contract,	\$16,669 29	
Do on the Carpenter's Contract,	4,000 00	
Plans, &c.,	600 00	
Assessment for Common Sewer,	348 30	
		21,617 59

Per item No. 21 of Treasurer's account.

 *This House is not yet finished.*

HAWES SCHOOL HOUSE.

Broadway, South Boston.

Alteration of this house from a Grammar to a Primary School House, for the accommodation of 8 Schools.

Carpenter's Work and Stock,	\$10,791 70	
Mason's Work and Stock,	1,192 48	
Painting and Glazing,	60 44	
Furnaces,	1,076 37	
Plans,	200 00	
Desks and Chairs,	1,207 50	
Window Shades,	131 33	
Lightning Conductor,	55 36	
		14,715 18

Per item No. 24 of Treasurer's account.

<i>Amount carried forward,</i>	\$866,886 50
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<i>Amount brought forward,</i>			\$866,886 50
HOUSE OF CORRECTION, AT SOUTH BOSTON.			
<i>This House is under the control of the Board of Directors for Public Institutions.</i>			
Subsistence and supplies for the House, exclusive of Clothing and Bedding, Fuel and Furniture,	17,728 01		
Fuel,	3,500 63		
Clothing and Bedding,	1,607 58		
Gas,	1,181 15		
Gas Fixtures,	107 81		
Salaries of the Master, Deputy Master, Clerk, Assistants, Chaplain, Matrons, Gate-keeper, Shop and Yard Officers, Watchmen, and all other payments for Salaries, and for hired labor at the House,	\$12,606 02		
Clerk to the Board of Directors for Public Institutions, and Chief Clerk in the City office, one year,	1,500 00		
Office Clerk of the H. C. and L. Hospital in the City,	1,200 00		
		15,306 02	
Repairs and alterations of the Buildings, including Warming Apparatus; Lime for Whitewashing, &c., viz:			
Brick, Lime, Sand & Cement,	\$436 81		
Carpenter's Work and Stock,	394 99		
Warming Apparatus,	339 12		
Iron Work, Nails and Plumbing,	317 36		
<i>Am'ts car'd forw'd,</i>	\$1,488 28	\$39,431 20	\$866,886 50

<i>Am'ts bro't forw'd,</i>	\$1,488 28	\$39,431 20	\$866,886 50
Hardware,	193 14		
Paints, Oil, &c.,	184 25		
Repairs on Steam-heating Apparatus	143 33		
Awnings for Office in Boston,	62 00		
Awnings at House of Correction,	33 00		
Window Sashes,	60 00		
Composition Roofing,	39 55		
Paper Hangings,	19 70		
Mason's Work and Stock,	7 25		
Repairing Force Pump,	4 90		
		2,235 40	
Expenses attending the visitation of Delegates to the Reformatory Convention, held in New York in May, 1859,		500 00	
Furniture & Household Utensils, viz:			
200 Covered Cell Buckets,	\$333 33		
Brushes and Brooms,	261 00		
Hardware & Cutlery,	136 02		
Carpeting and Mats,	73 97		
Parlor and Chamber Furniture,	57 50		
Kitchen Furniture,	40 80		
Four large Pork Tubs,	40 00		
Toilet Articles,	31 43		
Repairing and Tuning Organ,	19 62		
Clocks & Repairing,	19 00		
Window Shades,	7 05		
		1,019 72	
Agricultural and Horticultural Departments, viz:			
<i>Amounts carried forward,</i>	\$43,186 32	\$866,886 50	

<i>Amounts brought forward,</i>	\$43,186 32	\$866,886 50
Cost of keeping Horses and other Live Stock; cost and repairs of Wagons, Carts and Harnesses, Agricultural Tools & Implements; Trees, Plants, Seeds, Hay, Manure, and all other expenses, excepting labor, of cultivating and improving the grounds,	928 87	
Carriage hire for the Institutions, including the expense Baiting the Master's Horses in the City,	721 70	
Stock for Manufacturing, viz:		
Leather and other		
Shoe Stock	602 86	
Copper and Tin,	53 00	
Iron and Steel,	9 16	
Coir yarn,	2 40	
	667 42	
Expenses of the Board of Directors for entertaining the Governor and Council, the City Government, distinguished strangers, and other invited guests at the Institution,	582 69	
Water Rates,	462 00	
Medical Department.—Drugs and other contingent expenses of this Department,	262 14	
Stationery, Blank Books and Binding,	209 45	
Cost of one Hose Carriage, purchased of the Fire Department,	200 00	
New Extension Top Carryall,	160 00	
Printing,	142 87	
Grants of money made by the Master of the House to the inmates on their discharge,	87 65	
<i>Amounts carried forward,</i>	\$47,611 11	\$866,886 50

<i>Amounts brought forward,</i>	\$47,611 11	\$866,886 50
Arresting Fugitives and Travelling Expenses,	43 25	
Food for Paupers in the City, prior to their removal to the Houses at South Boston or Deer Island,	35 41	
Transportation of supplies not charged elsewhere,	30 92	
Postage and Expresses,	26 35	
Newspapers and Advertising,	25 00	
Bibles, Prayer Books, &c.,	18 76	
Washing Towels for Office in Boston,	11 59	
NEW GASOMETER — to supply this House and the Lunatic Hospital with Gas.		
Gas Pipes and other apparatus,	\$2,248 23	
Brick, Lime, Sand and Cement,	745 81	
Mason Work,	457 42	
Fire Brick,	150 54	
Stone,	72 50	
Composition Roofing,	50 90	
Iron,	17 54	
Plumbing,	6 57	
	<hr/>	
	3,749 51	
New Coal Shed.		
Lumber & Shingles,	\$694 40	
Carpenter's Work,	386 74	
Iron Work,	107 96	
	<hr/>	
	1,189 10	
	<hr/>	
		52,741 00
<i>Of the above amount, about \$3,300 00 are for General Expenses of the Public Institutions, but were, for convenience, charged in the first instance to House of Correction. One third of this amount should therefore be charged to the House of Industry, and one third to the Lunatic Hospital ; and both to the Credit of this House. This would reduce the</i>		
<i>Amount carried forward,</i>		\$919,627 50

Amount brought forward, \$919,627 50
above \$52,741 00 to \$50,541 00. If from this amount we deduct the cost of the new Gasometer and Coal Shed, viz: \$4,938 61, we have left for the Annual Expense of this Institution, including ordinary repairs, the sum of \$45,602 39.

The number of inmates on the 30th April, was 367, viz: Males, 308, Females, 59.

The average for the year ending 30th April, 1860, was 418.

The Income from this establishment for the year has been \$24,658 87, per item No. 89 of Treasurer's account, being about 54.07 per cent. of the Expenditures, exclusive of repairs, &c. and making the net Expenditures of the year, for carrying on the Establishment, \$22,043 52.

No charge is made in this account for the services of Dr. Walker, Superintendent of the Lunatic Hospital, who has charge of the Medical Department of this House also.

See PUBLIC INSTITUTIONS.

HOUSES OF INDUSTRY AND REFORMATION AT DEER ISLAND.

These Institutions are under the control of the Board of Directors for Public Institutions.

See PUBLIC INSTITUTIONS.

Subsistence and Supplies of the Houses, exclusive of Clothing and Bedding, Fuel and Furniture, \$33,325 06

Fuel, 6,238 39

Clothing and Bedding, 6,095 45

Salaries, viz:

Office Clerk of these
 Houses in the
 City, \$1,400 00

Superintendent of
 the Houses at the
 Island, 1,000 00

Steward, Clerks,
 Schoolmaster and

<i>Am'ts car'd forw'd,</i>	\$2,400 00	\$45,658 90	\$919,627 50
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<i>Am'ts bro't forw'd,</i>	\$2,400 00	\$45,658 90	\$919,627 50
Teachers, Farmers and Assistants, Overseers, Nurses, Matron & Assistants; Baker, Engineer, Boatmen, Cooks, H'se Servants, and all other payments for hired labor,	8,976 09		
		11,376 09	
Repairs and alterations on the Buildings, including Heating and Cooking Apparatus,		5,890 51	
<i>See details on page 75.</i>			
Stock for Manufacturing, viz:			
Leather and Shoe Stock,	\$2,923 17		
Tools and Lasts,	236 04		
Iron and Steel,	84 75		
Tin and Zinc,	16 40		
		4,260 36	
Agricultural and Horticultural Department, viz:			
For keeping Horses and other Live Stock; cost and repairs of Carriages, Wagons, Carts, and Harnesses; Agricultural Tools and Implements; Trees, Plants, Seeds, Hay, Manure, and all other Expenses, excepting labor, of cultivating and improving the grounds,		2,895 49	
House Furniture, purchase of new, and repairs of old,		1,886 09	
<i>See details on page 76.</i>			
Railroad Tickets for sending State Paupers to the State Institutions; and other fares of Paupers,		1,174 91	
<i>Amounts carried forward,</i>		\$73,142 35	\$919,627 50

<i>Amounts brought forward,</i>	\$73,142 35	\$919,627 50
Extra Expense of the Directors in entertaining the City Government, distinguished strangers, and other invited guests at the Institution,	647 12	
Medical Department. — For Drugs, and other contingent expenses of this department,	510 49	
Old Wharf, Repairs on	473 96	
Bibles, School-books, and Slates for the Schools and Inmates,	373 39	
New Lathe. One 12-foot Engine Lathe,	238 00	
Stationery and Binding,	212 94	
Repairs on Fire Engine, and New Hose-pipe for do.,	152 25	
Ladders, &c., viz:		
128-foot Splice and 40-foot Roof Ladders; also four Crotch Poles,	119 76	
Carriage Hire, Ferry Tolls, and baiting horses in the City and at Point Shirley,	143 07	
Fireworks, &c., for Fourth of July,	117 49	
Repairs of injuries to the Quarantine Boat received while in service of this Department,	98 11	
New Well, Pump, &c.,	116 75	
One 25-foot Long Boat,	60 00	
Repairs of Boats belonging to the Island,	40 00	
Ship Chandlery, Paints, &c., for Boat,	35 26	
Grants of Money to Inmates on their discharge,	28 85	
Newspapers,	20 00	
<i>Amounts carried forward,</i>	<u>\$76,529 79</u>	<u>\$919,627 50</u>

<i>Amounts brought forward,</i>	\$76,529 79	\$919,627 50
Transportation of Supplies, not charged elsewhere,	16 03	
Postages and Postage Stamps,	7 85	
Steamboat Henry Morrison. Amount credited to this Boat for one year's ser- vices in conveying Paupers, Freight, &c., to and from the City and Deer Island,	2,200 00	
NEW WING. Cost of Rebuild- ing the Wing for the Re- formation Boys, which was destroyed by fire in August, 1859,	26,738 20	
<i>See details on page 77.</i>		
Cost of Repairs and other Ex- penses occasioned by the burning of a portion of the Buildings on the morning of August 21st, 1859,	1,252 04	
<i>See details on page 77.</i>		
New Barn at Deer Island, per Lyford & Co.'s Bill,	1,595 93	
New Vane for Do.,	50 00	
		108,389 84
<i>Amount paid by Treasurer per item No. 23 of his account,</i>	\$108,549 84	
<i>Transfer by Auditor to Steamer Henry Morrison,</i>	160 00	
	<u>\$108,389 84</u>	

REPAIRS, &c. *Details of the items charged on
page 73 for Repairs, &c.*

Lumber & Carpenter's Work,	\$2,469 15	
Slating and Roofing,	563 88	
Painting and Glazing; Paints, Oil, &c.,	637 06	
Mason Work, Brick, Lime, and Cement,	548 61	
<i>Amounts carried forward,</i>	<u>\$4,218 70</u>	<u>\$1,028,017 34</u>

<i>Amounts brought forward,</i>	\$4,218 70	\$1,028,017 34
Warming Apparatus, and Re-		
pairing same,	404 23	
Hardware and Nails,	382 71	
Plumbing,	307 38	
Repairs and Improvements on		
the Steam Heating and		
Cooking Apparatus,	181 72	
Copper Trunks,	158 50	
New Grates for Boiler,	73 88	
Iron and Steel,	40 53	
Venetian Blinds, and Repair-		
ing same,	32 50	
Repairing Steam Engine,	30 86	
Ventilator,	26 50	
Cesspool Covers and Curbs	25 00	
Bell Hanging,	8 00	
	<u>\$5,890 51</u>	

FURNITURE. *Details for the items charged for
furniture on page 73.*

One Extension Dining Table,	\$40 00	
Refrigerator,	40 00	
Parlor and Chamber Furniture,	122 75	
Carpets and Mats,	90 86	
Brooms and Brushes,	330 90	
Baskets,	24 08	
Crockery and Glassware,	109 42	
Kitchen Furniture,	16 96	
Tinware, Ironware, &c.,	23 33	
Window Shades and Fixtures,	21 27	
Hardware and Cutlery,	293 87	
Replating Coffee Urn & Spoons,	20 50	
Time-pieces, and Repairing same,	31 56	
Tools and Utensils for House,		
Shoe Shops, &c., not charged		
elsewhere,	433 79	
Repairing Drum,	5 25	
School Slates,	9 75	
Express Bag,	3 00	
Repairing and Tuning Organ,	15 00	
<i>Amounts carried forward,</i>	<u>\$1,632 29</u>	<u>\$1,028,017 34</u>

<i>Amounts brought forward,</i>	\$1,632 29	\$1,028,017 34
Rope, &c..	7 60	
Toilet Articles, Combs, Pins, Needles, &c.,	120 58	
Lanterns, Lamps, Cans, and Repairs of same,	118 52	
Fishing Tackle,	7 10	
	<u>\$1,886 09</u>	

REPAIRS, &c., on a portion of the Buildings damaged by fire in August, charged on page 75.

Paid for Refreshments furnished to Police and Firemen while employed at the fire,	\$408 50	
Repairing Water-pipes,	234 56	
Ferry Tolls for firemen and others,	50 00	
Extra Services of men at fires,	50 00	
Use of Horses for drawing Engines,	49 00	
Replacing Furniture,	35 25	
Warming Apparatus,	20 34	
Carting,	20 20	
Window Glass,	13 25	
School-books to supply the place of those destroyed,	370 94	
	<u>\$1,252 04</u>	

NEW WING, Details of amount charged on p. 75.

Paid Contractor,	\$22,077 76	
Iron Work,	873 31	
Plumbing,	664 43	
Lumber,	662 13	
Steam Heating Apparatus,	500 71	
Doors,	234 50	
Shingles,	234 00	
Plastering,	117 00	
Hardware and Nails,	157 95	
Copper Trunks,	100 31	
Cesspool Curbs,	25 00	

<i>Amounts carried forward,</i>	<u>\$25,647 10</u>	<u>\$1,028,017 34</u>
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<i>Amounts brought forward,</i>	\$25,647 10	\$1,028,017 34
Expenses of a Sub-Committee to Manchester, N. H.,	14 70	
Plans, &c.,	400 00	
School Furniture,	676 40	
	<u>\$26,738 20</u>	

There should be added to the above amount about \$1,200, being its proportion of the General Expenses of the Public Institutions, charged in the account of the House of Correction. See page 71.

The income from this Establishment this year has been \$2,122 61, per item No. 90 of the Treasurer's Account, being about 2.65 per cent of the estimated Expenditures (say \$80,000) for carrying on the Institutions, including ordinary repairs and alterations of the buildings, thus reducing the net expenditures to \$77,877 39.

The number of Inmates of the House on the 30th April, 1860, was 427, viz: Adults, male, 186; female, 185. Children, 56; Males, 42; Females, 14.

Average for the year, 467.

In the House of Reformation, 236 boys.

Average for the year, 210.

INSTRUCTORS, GRAMMAR SCHOOLS.

For the Incidental Expenses of these Schools, including the ordinary Repairs on the Houses, amounting to \$53,785 26. See Grammar Schools, page 60.

Salaries paid to the Masters, Ushers, and Female Teachers in all the Public Schools, except the Primary, viz:

Adams, corner of Lamson and Sumner Streets, E. Boston,	\$7,618 15
Bowdoin, on Myrtle Street,	7,549 46
Boylston, on Fort Hill,	10,085 65
Brimmer, on Common Street,	7,880 18
Bigelow, on Fourth Street,	

<i>Amounts carried forward,</i>	<u>\$33,133 44</u>	<u>\$1,028,017 34</u>
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<i>Amounts brought forward,</i>	\$33,133 44	\$1,028,017 34
South Boston,	7,090 64	
Chapman, on Eutaw Street,		
East Boston,	7,862 26	
Dwight, on Springfield Street,	14,442 32	
Eliot, on North Bennet Street,	9,375 13	
Franklin, on Ringgold Street,	6,647 22	
High, on Bedford		
Street,	\$9,298 63	
Drawing Master,	500 00	
	<hr/>	
	9,798 63	
Hawes, on Broadway, South		
Boston,	*3,875 00	
Hancock, on Richmond Place,	8,847 07	
Latin, on Bedford		
Street,	\$11,077 19	
French Master,	200 00	
	<hr/>	
	11,277 19	
Lawrence, on Broadway, South		
Boston,	12,483 70	
Lyman, at East Boston,	7,200 00	
Mayhew, on Hawkins Street,	7,562 50	
Normal, on Mason		
Street	6,265 59	
Drawing Master,	600 00	
French Master,	300 00	
Calisthenics,	122 00	
	<hr/>	
	7,287 59	
Phillips, on Pinckney Street,	8,184 78	
Quincy, on Tyler Street,	10,354 31	
Wells, on Blossom street,	7,311 07	
*Winthrop, on Tremont street,	9,123 19	
Music Masters for all the		
Schools, except the High		
and Latin Schools,	2,908 75	
	<hr/>	
		184,764 79

Per item No. 26 of Treasurer's account.

The Salaries of the Masters and Assistants in these Schools are as follows :

MASTERS.

High, Latin, and Normal, \$2,400 per annum for the first year's service, with an increase

<i>Amount carried forward,</i>	<hr/>	\$1,212,782 13
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Amount brought forward, \$1,212,782 13
of \$100 for each additional year's service,
till the Salary amounts to \$2,800.

Grammar, 1st year, \$1,600, with an annual
increase of \$100, until it reaches \$2,000.

SUB MASTERS.

High and Latin, 1st year, \$1,600, with an
annual increase of \$100, until it reaches
\$2,000.

Grammar, 1st year, \$1,600, with an annual
increase of \$100, until it reaches \$2,000.

USHERS.

High and Latin, 1st year, \$1,200, with an
annual increase of \$100, until it reaches
\$1,600.

Grammar, \$800, with an annual increase of
\$100, until it reaches \$1,000.

FEMALE ASSISTANTS.

Normal, Head Assistant, \$600.

Other Assistants, \$500.

Grammar, Head Assistant, \$500.

Other Assistants, \$300, for the first
year, with an annual increase of
\$50, until it reaches \$450.

VOCAL MUSIC.

For each School instructed, \$125 per annum.

DRAWING.

In Boys' High, \$500 per annum.

In Girls' High, \$500

FRENCH.

In Girls' High, \$300 per annum.

In Latin, \$200

INSTRUCTORS, PRIMARY SCHOOLS.

The amount paid this year for 224 Primary
School Teachers, has been,

93,351 17

Amount paid by Treasurer, per item No. 27
of his account, \$93,238 67

Amount not yet called for, 112 50

\$93,351 17

Amount carried forward,

\$1,306,133 30

<i>Amount brought forward,</i>	\$1,806,133 30
<i>For the Incidental Expenses of these Schools, including the ordinary repairs on Houses, &c., amounting to \$42,567 84 see Primary Schools.</i>	
<i>The Salaries of the Primary School Teachers are \$300 for the first year, with an annual increase of \$50, until it amounts to \$450 per annum.</i>	

INTEREST.

<i>Amount paid for Interest on the Funded Debt of the City,</i>	153,841 21
<i>Per item No. 58 of Treasurer's account.</i>	
<i>N. B. This item does not include any charge for interest on the "Water Debt," the interest on which is charged to the Water Works.</i>	
<i>There has been \$73,493 84, received to the credit of this account, per item No. 116 of Treasurer's account.</i>	

INTERNAL HEALTH.

This item includes all the expenses of sweeping the Streets, collecting and depositing at the General Depot, all the House Offal; also all work connected with the preservation of the Health of the City.

The House Offal of the City proper is disposed of by contract. It is collected in the City Wagons, and deposited at the Depot, in the rear of the South Stables on Harrison Avenue, and there taken on board of Covered Wagons, and carried out of the City every morning at the expense of the Contractors.

<i>Services of Laborers employed in collecting the House offal, ashes, &c.,</i>	43,174 96	
<i>Services of Laborers employed in Sweeping the Streets, Removing Street Dirt, &c.,</i>		
<i>Amounts carried forward,</i>	<u>\$43,174 96</u>	<u>\$1,459,974 51</u>

<i>Amounts brought forward,</i>	\$43,174 96	\$1,459,974 51
exclusive of the carting done by other than City Teams,	42,948 57	
Hay, Grain and Meal,	12,097 76	
Services of four Blacksmiths, four Wheelwrights, one Harness-maker, one Paint- er, one Foreman of the South Yard, one Foreman of the North Yard, two Stablers; and one perma- nent and one temporary Watchman, all of whom are constantly employed by the Department,	8,092 97	
Stock used in Workshops, viz:		
Hard Wood & Lum- ber,	1,008 64	
Iron and Steel,	775 27	
Hardware and Sad- dlery,	724 16	
Leather,	333 74	
	<hr/>	2,841 81
Horses—purchase of new and exchange of old,	4,510 50	
Cost of collecting Ashes and House Dirt, at E. Boston,	2,599 55	
Straw,	557 30	
Carrots,	284 83	
Conductor of the Vehicle em- ployed in conveying the In- mates of the South Boston and Deer Island Institutions to and from the City,	536 00	
<i>The House of Industry pays \$156 per annum additional for this service.</i>		
Driver of the Wagon used for the conveyance of Prisoners to and from the Station Houses to the City Lock- ups and to the Jail,	730 00	
<i>Amounts carried forward,</i>	<hr/>	<hr/>
	\$118,374 25	\$1,459,974 51

<i>Amounts brought forward,</i>	\$118,374 25	\$1,459,974 51
Driver of the Wagon employed in the removal of diseased persons, by order of the Board of Public Institutions, from 1st April to Dec. 31, nine months, at \$40 per month,	360 00	
Three months as Driver and Sup't of Small Pox Hospital from 1st Jan. 1860, at \$60,	180 00	
	<hr/>	540 00
Drains, Cesspools, &c.		
Cost of constructing, Repairing and Cleaning Drains and Sewers, for the purpose of abating nuisances,	1,948 17	
Nuisances — Expenditures for abating Nuisances in various locations, other than charged above,*	868 16	
Tools and Utensils, including Shovels, Hoes, and Manure Forks,	764 05	
Water Rates for Stables and Offal Stations,	653 75	
Lumber and other materials for Repairs of Buildings, and for making Carts, Wagons, &c.,	639 74	
Paints, Oil, and Varnish,	600 91	
Fuel for Shops and Offices,	396 79	
Printing Handbills, Cards, &c.,	369 00	
Cost of Shoeing part of the Horses kept in the North Stables, which work is necessarily done out of the establishment,	273 42	
<i>Amounts carried forward,</i>	\$125,428 24	\$1,459,974 51

*A large part of these expenses are refunded by the owners of the premises.

<i>Amounts brought forward,</i>	\$125,428 24	\$1,459,974 51
Tolls to the East Boston Ferry Companies,	128 67	
Gas, and Gas Fixtures,	131 85	
Horseshoe Nails,	101 39	
Buckets and Baskets,	75 40	
Sundry other articles,	26 51	
Frocks for men,	13 28	
Cesspool Boots for men,	61 00	
Horse Covers,	25 09	
Tool Chest,	10 00	
Alarm Clock,	4 00	
Hand Cuffs,	16 50	
Extra services of three men at the fire at North Stables, including compensation for losses and injuries sustained by them in rescuing property,	154 00	
New Chaise,	253 00	
New Omnibus,	150 00	
One second-hand do.,	87 50	
New Pung,	45 00	
Repairing Chaise,	32 50	
Repairing Open Buggy,	14 37	
New Blinds for Omnibus,	16 50	
One Patent Boring and Mortising Machine, for Mortising Hubs and Boring Felloes,	162 05	
Extra Teaming,	196 00	
Paid for keeping 24 Horses on the night of the fire at North Stable,	12 00	
Stable Furniture, including Horse Brushes, Combs, Cards, Chains, &c.,	106 13	
Washing Towels for City Physician's Office,	7 50	
Rent of Stable and Storage of Carriages, &c., during the erection of the New City Stables in North Grove Street,	1,079 17	
<i>Amounts carried forward,</i>	\$128,337 65	\$1,459,974 51

<i>Amounts brought forward,</i>	\$128,337 65	\$1,459,974 51
Refreshments for Committee,	51 38	
Carting Ashes and other filling, delivered on the Public Gar- den, before the new Con- tract with the State,	56 24	
Buffalo Robes,	43 25	
Horse Blankets,	139 82	
Engine Hose, and repairs of same,	52 25	
Horse Collars,	117 00	
Broom Stuff,	1,653 05	
Whitewash and Paint Brushes,	86 12	
Doctors' Bills for attending Sick and Lame Horses, in- cluding Medicine and Drugs,	162 93	
Washing for the establishment,	44 21	
Spruce Poles for Broom Handles,	16 67	
Soap,	45 15	
Sponge,	148 27	
Sand,	28 79	
Pasturing Horses,	53 89	
Stationery for the Superinten- dent's Office,	73 42	
Grease for Wheels,	47 95	
Bedding for Men,	131 63	
Tank for Watering Cart,	10 00	
Warming Apparatus, and Re- pairing same,	54 83	
Watering Pots,	10 72	
Ice,	9 00	
URINALS. Cost of Iron Urinals to be located in different parts of the City,	1,850 00	
SMALL POX HOSPITAL.		
Nursing and care of Patients,	\$1,666 30	
Medical Attendance in addition to the services of the City Physician,	786 00	
<i>Amounts carried for'd,</i>	\$2,452 30	\$1,459,974 51

Amounts brought for'd, \$2,452 30 \$133,224.22 \$1,459,974 51

Medicine, and Chlo-	
ride of Lime,	113 64
Furniture,	14 47
Bedding and Rubber	
Cloth,	11 75
Bunting,	11 00
Repairs on Building,	10 90
Mosquito Netting,	9 00
Removing Patients	
to Rainsford Isl'd,	9 00
Fuel,	9 00
Removing the Dead	
Bodies to House	
of Reception,	4 00

2,645 06

135,869 28

Amount paid by Treasurer, per
item No. 25 of his account, \$135,994 28

Amount not yet called for, 125 00

\$135,869 28

PUBLIC VACCINATION.

The number of persons vaccinnated free of expense, by the City Physician, at his office in the City Building, Court Square, during the year ending 30th April, 1860, was 5,649; last year, 2,000.

The office hour of the City Physician, for Vaccination, is from 12 to 1 o'clock daily.

The number of Children examined and furnished with the Certificate of Vaccination required to entitle them to enter the Public Schools, was 1,924; last year, 748.

The number of gratuitous supplies of vaccine Virus to Physicians belonging to Boston has been 1,962; last year, 403.

The various City Institutions have also been supplied with vaccine Virus, at sundry times.

Amount carried forward,

\$1,595,843 79

Amount brought forward,

\$1,595,843 79

In consequence of the liberal supply of Virus from this office, the number of persons vaccinated during the year by private physicians has been very large.

COUNTY JAIL. — *By the repeal of the Ordinance creating the office of "County Physician," the duty of attending all cases of sickness at the Jail has been again assigned to the City Physician.*

INCIDENTAL EXPENSES.

For the following Expenditures, which are not charged under any other head.

FOURTH OF JULY.

Cost of celebrating the 83d Anniversary of American Independence, viz :

Collation at Faneuil Hall,	\$2,600 00
Decorations,	421 00
Fireworks,	1,850 00
Music, Day and Evening,	1,540 90
Balloons,	800 00
Gas for do.	218 50
	<hr/>
	1,018 50

Extra Police and Collation for same,	1,569 82
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Warren Street Chapel Festival,	863 75
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Regatta, viz :

Prizes,	461 50
Flags,	36 00
Hire of Boats,	24 00
Refreshments,	37 75
Boat Expenses,	8 75
	<hr/>
	568 00

Collation for Children of Choir, and expenses attending rehearsals of the same,	233 25
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Chapman Hall for rehearsals,	30 00
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263 25

Amounts carried forward,

\$10,695 22 \$1,595,843 79

<i>Amounts brought forward,</i>	\$10,695 22	\$1,595,843 79
Music Stands and Water Stands on the Common and elsewhere.		
Carpenter's work and put- ting up,	276 00	
Canvass covering,	52 87	
		328 87
Marshals Regalia,	129 75	
Collation for do.	92 38	
		222 13
Advertising and Bill Posting,		160 50
Hire of Music Hall and Inci- dental Expenses,		112 00
National Concert—Cannon, &c.		100 00
Military Escort,		700 00
East Boston Ferry Companies for the free use of their Ferries to and from East Boston, during the Day and Evening,		500 00
National Salutes,		350 00
Services of Men Distributing Water,		100 00
Cost of Tubs, Pails, Pitchers and Mugs, &c., for use at Water Stands on the Com- mon on this and future oc- casions,		44 30
Bell Ringing,		39 00
Ice for Water Stands,		33 33
Driving Stakes, Setting Flags, &c.,		23 00
Use of Fluid Lanterns for Music Stands, &c.,		38 20
Carriage hire for Committee,		11 50
Tolls for the Children of the Choir in attending rehear- sals,		8 33
Extra Services of Keeper of		
<i>Amounts carried forward,</i>	\$13,466 38	\$1595,843 79

<i>Amounts brought forward,</i>	\$13,466 38	\$1,595,843 79
Faneuil Hall on that occasion,	5 00	
	<hr/>	
COMMITTEES, &c.	\$13,471 38	
Expense of annual visit of the City Government and invited guests to Quarantine Establishment, and Islands in the Harbor; Entertainment of members of other City Governments, and strangers of distinction; attendance of Board of Aldermen, as a Board of Health, the Consulting and City and Port Physicians, and others as a delegation to the General Quarantine and Sanitary Convention held at Baltimore in May, 1859; Expenses of Joint Standing and Special Committees of the present and past City Governments,	2,336 97	
TRADE SALES.		
Steam Boat Excursions on these occasions,	600 00	
Collations,	3,129 58	
Music,	220 00	
	<hr/>	
	3,949 58	
BROOKLYN, N. Y. WATER WORKS.		
Expenses of Delegation to attend this Celebration,	1,443 75	
QUARANTINE CONVENTION of 1858.		
Additional charge to that year's expenditures,	60 38	
WATER WORKS.		
Visit of our City Government to view the line of our W. Works,	132 50	
	<hr/>	
<i>Amounts carried forward,</i>	\$21,394 56	\$1,595,843 79

Amounts brought forward, \$21,394 56 \$1,595,843 79

LEGAL EXPENSES.

Payments on Judgments obtained against the City, and in settlement by compromise or otherwise, of claims for damages sustained by individuals on account of accidents arising from imperfections in the Streets or other causes; expense of a Special Committee to Washington to attend to an important case pending in the United States Court, which case had been tried at Newport, R. I., and is now appealed to Washington; Expenses of Counsel; Witness Fees, and other Incidental Expenses of Law Suits and Law Questions, in which the City was a party,

4,581 18

INAUGURATION OF THE WEBSTER STATUE on the State House grounds on the 17th September last, viz :

Collation for Military and Marshals, \$938 44

Regalia for Marshals, 225 62

Music, 183 00

Balloon Ascension, 100 00

Gas for Balloon, 52 50

Advertising, 24 50

Bell Ringing, 39 00

Printing Memorial

of the same, 264 77

\$1,827 83

HON. R. CHOATE'S FUNERAL.

Expenses attending the Funeral solemnities of Hon. Rufus Choate, viz :

Amounts carried forward,

\$27,803 57 \$1,595,843 79

<i>Amounts brought forward,</i>	\$27,803 57	\$1,595,843 79
Decoration of Fan- euil Hall,	150 00	
Music,	60 00	
Salutes,	60 00	
Carriage hire for Committee,	5 00	
	<hr/>	275 00

RENTS.

Rent and Taxes of Rooms in Niles' Building, hired for the accommodation of the Board of Directors of the Public Institutions, City Registrar and Superinten- dent of Public Schools, &c., including Cellar Room for the Furnaces which warm the Offices,	2,679 00
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CARE OF BUILDINGS, viz :

Salary of the Porter at City Hall, one year,	750 00	
Two Watchmen, same	732 00	
Niles' Block, care of Rooms,	363 50	
Cleaning Paint and extra work,	27 24	
Cleaning Stoves,	13 50	
City Building, care of, one year,	200 00	
Old State House, one year,	100 00	
Extra services of Keeper of Faneuil Hall,	100 00	
	<hr/>	2,286 24

<i>Amounts carried forward,</i>	\$33,043 81	\$1,595,843 79
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<i>Amounts brought forward,</i>		\$33,043 81	\$1,595,843 79
GAS LIGHT for the Public Buildings, viz:			
City Building,	752 68		
City Hall,	280 05		
Ward Rooms,	215 92		
Faneuil Hall,	51 82		
Niles' Block,	11 13		
House of Reception,	3 30		
		1,314 90	
FUEL for the Public Offices, all of which, as well as that for the Public Schools, is purchased by contract, and the weight, quantify, and quality thereof is inspected by a person specially employed for that service, viz:			
City Hall,	426 07		
Niles' Block,	52 11		
City Building,	83 33		
City Engineer,	28 60		
House of Reception,	6 15		
Faneuil Hall,	24 36		
City Scales,	17 95		
Inspector's Salary,	414 50		
		\$1,053 07	
FURNITURE.			
Purchase of new and Repairs of old, viz:			
City Hall,	907 78		
City Registrar,	411 55		
Faneuil Hall,	194 67		
Ward Rooms,	52 50		
City Engineer,	272 08		
City Building,	8 00		
		\$1,846 58	
ELECTION EXPENSES, viz:			
Constables for notifying and			
<i>Amounts carried forward,</i>		\$37,258 36	\$1,595,843 79

<i>Amounts brought forward,</i>	\$37,258 36	\$1,595,843 79
for attendance on the various Ward Meetings,	292 30	
Annual allowance of \$30 to the Ward Officers of each of the twelve Wards for refreshments, &c., at City Meet- ings,	360 00	
Opening the Ward Rooms; making Fires & Cleaning; Lights, Carpen- ter's Work, and all other Incidental Expenses,	147 47	
Voting List — Ex- amining & check- ing the same be- fore each Election, with a view of excluding illegal voters,	121 50	
Ringling of Bells on Election Days,	69 75	
Printing and Distri- buting Notices,	7 80	
		\$998 82
CARRIAGE HIRE, &c.		
Railroad, Steamboat, & Coach Fares for Committees and Officers of the City Govern- ment, when on duty, not charged elsewhere,	920 85	
COMMON.		
Bal. of J. Galvin's salary for care of Common & Squares, which should have been charged under the head of <i>Common</i> , but was charged		
<i>Amounts carried forward,</i>	\$39,178 03	\$1,595,843 79

<i>Amounts brought forward,</i>	\$39,178 03	\$1,595,843 79
to this account by special vote of City Council, as the appropriation for the Com- mon, &c., was exhausted,	1,650 00	

PAUPERS.

Support of Lunatic Paupers, for whom the City is liable, in the State Institutions at Worcester, Taunton, and elsewhere,	670 52	
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STATISTICS.

Paid for ascertain- ing the number of Children born in 1859, as required by Statute,	\$596 00	
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Also the number be- tween the ages of five and fifteen,	<u>250 00</u>	
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846 00

MILITARY.

Cost of making out the annual list of citizens liable to do military duty, as required by law,	250 00	
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Hire of Hall over Fitchburg R. R. Depot for Milita- ry Drills,	480 00	
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Paid for Blank Cart- ridges and Percus- sion Caps, for Mil- itary Reviews,	179 26	
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One Copper Chest and Lock for keep- ing Cartridges,	<u>20 50</u>	
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929 76

<i>Amounts carried forward,</i>	\$43,274 31	\$1 595,843 79
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<i>Amounts brought forward,</i>	\$43,274 31	\$1,595,843 79
STANDARD WEIGHTS AND MEASURES.		
Rent of Offices for the Sealers of Weights & Measures,	300 00	
Repairs of Weights and Measures, and annual Inspection and Sealing of the same, as required by Statute,	49 85	
		349 85
MUSIC on the Common,		494 75
NEW SAFE for the City Registrar's Office, and Expenses of Lo- cating the same,		434 81
RECORD OF DEATHS.		
Paid for compiling one vol- ume of Records of the deaths of the inhabitants of Boston from the year 1800 to 1810, inclusive,		250 00
WASHINGTON'S BIRTHDAY.		
Cost of Firing Salutes, and Ringing Bells, &c., on this Anniversary,		200 00
MILK INSPECTOR.		
Sundry Expenditures connect- ed with the duties of this office, being for chemical analysis of milk, and cash disbursements incident to the prosecution of those engaged in the sale of adul- terated milk,		200 95
NATIONAL FLAG, &C.		
Care of, and Repairing the Flags and Flag Stuffs, and setting and housing the same,	181 30	
<i>Amounts carried forward,</i>	\$45,385 97	\$1,595,843 79

<i>Amounts brought forward,</i>	\$45,385 97	\$1,595,843 79
BOSTON ANNIVERSARY.		
Salutes on the 17th September,	175 00	
HOUSE OF RECEPTION, on Jail Land.		
Care of this House fifteen months,	162 50	
BOOKS, &c.		
Cost of seventy-two copies of Adams' Boston Directory, for the use of the Government,	\$90 00	
One hundred Pocket-Book Lists of the City Government, for the use of Members and Officers,	62 00	
		152 00
PUTNAM PHALANX.		
Music furnished on the occasion of the Review of this Military Company from Hartford,	120 00	
ICE for Public Offices,	68 12	
POLICE BADGES.		
Cost of thirty Silver Police Badges for the members of the City Government,	60 00	
Recording Deeds.		
Payments to the Register of Deeds for this object,	38 25	
Towels.		
Making and Washing same for City Hall,	37 25	
City Registrar's Indexes of Deaths in 1859, cost of copying the same,	35 00	
Newspapers,	34 40	
Postages,	32 96	
Telegraph Despatches and Expresses,	31 76	
<i>Amounts carried forward,</i>	\$46,333 21	\$1,595,843 79

<i>Amounts brought forward,</i>	\$46,333 21	\$1,595,843 79
Soap, Sand, &c., for City Hall,	15 20	
Stationery and Blank Books,	14 50	
Licenses. Refunded to certain persons License Fees which they had paid, and which it appeared had been illegally assessed,	10 00	
Sidewalk on Commercial Street at Junction of North Street,	13 12	
Repairing and Washing the Italian Awnings for City Hall,	11 87	
Water, &c., for House of Reception,	11 00	
Ink for Public Offices,	6 40	
Cleaning Healy's Picture of Webster in Faneuil Hall,	25 00	
Repairing Busts, &c., in Faneuil Hall,	17 50	
Painting Fence around the Franklin Statue,	8 85	
		46,466 65
<i>Amount paid by Treasurer per item No. 28 of his account,</i>	\$47,397 57	
<i>Amount not yet called for,</i>	68 14	
	\$47,465 71	
<i>Transfer to Dog F'd,</i>	\$848 00	
<i>To other Accounts,</i>	151 06	
	999 06	
	\$46,466 65	

LIBRARY.

Expenses of carrying on the Free Public Library in Boylston Street, which is open to all the citizens of Boston every day, except Sunday, from 9 A. M. to 10 P. M.

Salaries, viz :

Superintendent,	\$2,000 00	
Librarian,	1,500 00	
<i>Am'ts carried forward,</i>	\$3,500 00	\$1,642,310 44

<i>Am'ts brought forward,</i>	\$3,500 00	\$1,642,310 44
Male Assistants,	2,308 50	
Female Assistants,	2,017 11	
Male Assistants paid from the special appropriation for the Catalogue,	880 59	
Female Assistants, do.	1,318 00	
Janitor,	699 96	
Janitor's Assistants,	212 43	
	<hr/> 10,936 59	
Books,	5,571 65	
Shelving and painting same,	4,108 37	
Binding the English Patent Specifica- tions,	2,154 95	
Binding Books,	1,220 61	
	<hr/> 3,375 56	
Gas,	1,063 04	
Fuel,	636 41	
Repairs and alterations, viz :		
Carpenter's, Mason's, and Plumber's,	914 85	
Printing of the Catalogue — Paid from the special ap- propriation for this object,	2,139 40	
Other Printing,	722 99	
	<hr/> 2,862 39	
Book Cabinets,	675 00	
Catalogue Cases,	350 00	
Book Cases,	255 00	
Custom House Charges, Freight, Storage and Insurance,	167 78	
Ladders and Steps,	280 00	
Drawers,	230 00	
Blank Cards for Catalogue,	225 00	
Washing and Cleaning,	223 33	
Marble pedestal and iron fence,	158 00	
Stationery,	155 30	
Water for two years,	100 00	
	<hr/> \$32,288 27	
<i>Amounts carried forward,</i>		\$1,642,310 44

<i>Amounts brought forward,</i>	\$32,288 27	\$1,642,310 44
Sundries relating to care of the grounds,	78 31	
Postage and Stamps,	75 49	
Janitor's expenses not included elsewhere,	35 52	
Cartage, &c.,	38 89	
Tools, &c.,	25 49	
Watering the Street in front of the building,	20 00	
		\$32,561 97
<i>Amount paid by Treasurer per item No. 43 of his account,</i>	32,541 02	
<i>Amount not yet called for,</i>	20 95	
	<u>\$32,561 97</u>	

LAMPS.

Gas for Street Lamps, viz :	
City Proper,	\$66,100 47
South Boston,	7,810 65
East Boston,	7,739 61
	<u>81,650 73</u>

Fluid and Oil.

Fluid, 38,789 $\frac{1}{2}$ gal- lons, at an aver- age cost of about 55.77 cts. per gal.	21,633 31	
Oil, 114 gallons at \$1.60 per gallon,	182 40	
	<u>21,815 71</u>	

Lamplighters.

Paid for Lighting and Clean- ing Gas Lamps, viz :	
Boston Gas Co.,	10,643 25
South Boston,	1,272 27
East Boston,	1,240 73
	<u>13,156 25</u>

Lighting and Clean- ing all the Fluid Lamps,	5,919 45	
	<u>19,075 70</u>	

<i>Amounts carried forward,</i>	\$122,542 14	\$1,674,872 41
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<i>Amounts brought forward,</i>	\$122,542 14	\$1,674,872 41
Repairs of Lamps, viz:		
By Contract for the		
year,	3,500 00	
Other Repairs not		
included in the		
Contract,	18 84	
	<hr/>	3,518 84
New Fluid Burners; repairs		
of same, and of canisters,		
measures, &c.,		639 49
Service Pipes, under ground,		
laid by the Gas Companies,		
viz:		
Boston Gas Co.,	1,818 93	
South Boston Co.,	401 91	
East Boston Co.,	270 51	
	<hr/>	2,491 35
Gas Pipes and Fixtures above		
ground, and Repairs of		
same,		2,087 79
New Iron Brackets, Iron Posts		
and other Iron Work,		2,297 13
New Wooden Posts, Resetting		
old ones, Painting, &c.,		200 00
New Gas Lamps, 210, at \$8,		1,680 00
New Fluid Lamps, 91, at \$4,		364 00
Wicking for Fluid Lamps,		55 00
Carriage of Lamps, Posts,		
Irons, &c., to and from		
Streets and Repair Shops,		77 74
New Ladders,		77 00
Printing Blanks and Direction		
Cards for lighters,		22 85
Stationery for Superintendent's		
office,		33 08
Lighting and care of the Orna-		
mental Lamps over the		
West Street Gate, on the		
Common,		25 00
<i>Amounts carried forward,</i>	<hr/>	<hr/>
	\$136,111 41	\$1,674,872 41

<i>Amounts brought forward,</i>	\$136,111 41	\$1,674,872 41
Carriage Hire for Committee on Lamps,	10 00	
	<hr/>	136,121 41

Per item No. 29 of Treasurer's account.

The whole net cost to the City for Lighting the Streets the past year, is thus shown to have been \$136,121 41, against \$134,347 47 net cost last year.

In April last the City was lighted with 2,933 Gas and 1,194 Fluid Lamps.

They are distributed as follows:

<i>City Proper,</i>	<i>2,373 Gas and</i>	<i>495 Fluid.</i>
<i>South Boston,</i>	<i>280</i>	<i>407</i>
<i>East Boston,</i>	<i>280</i>	<i>292</i>

There were twelve lighting terms during the year, averaging 26½ nights each.

The cost for Gas is one cent per hour for each Lamp, and for Fluid one to three gills to each Lamp, according to the length of time that the lighting is required.

Fluid at 60 cents per gallon is considered as cheap as Gas at one cent per hour.

The Gas Lamps are all cleaned, lighted and extinguished by the Gas Companies, who are allowed \$1.43 per night for every 100 Lamps.

The Gas Companies also have the sole charge of the underground Service Pipes, and keep them in repair at the expense of the City.

The Fluid Lamps are lighted and cleaned by men employed by the City, viz: three in South Boston, including Washington Village, two in East Boston, and seven in the City Proper. They are allowed at the rate of about \$1.56 per 100 Lamps per night.

LINCOLN SCHOOL HOUSE.

On Broadway, between I and K Streets, South Boston, Ward 12. Lot, 17,500 feet.

Cost of Land,	5,000 00	
Extra Stone work for foundation walls,	3,757 50	
<i>Amounts carried forward,</i>	<hr/> \$8,757 50	<hr/> \$1,810,993 82

<i>Amounts brought forward,</i>	\$8,757 50	\$1,810,993 82
Mason's Contract, 24,050 00		
Extra Mason and		
Stone Work, 2,041 16		
	<u>26,091 16</u>	
Carpenter's Con-		
tract, 10,762 00		
Extra Carpenter's		
Work, 896 21		
	<u>11,658 21</u>	
Painting & Glazing		
Contract, 1,433 00		
Extra Painting, 50 68		
	<u>1,483 68</u>	
Gravel, Earth, and Loam,	1,451 50	
Superintendent of the Building,	733 33	
Plans, &c.,	525 00	
Furnaces, Chilson's,	2,027 32	
Iron Fence,	673 12	
Lightning Conductor,	134 66	
Vane and Fixtures,	100 00	
Stone Tablet for name and date,	108 00	
Cesspools and Drains,	17 41	
Trees,	35 00	
Desks and Seats,	4,408 76	
Chairs and Settees,	750 25	
Window Shades,	275 00	
Black Boards,	163 92	
Whole cost of the House and Land,	<u>59,393 82</u>	
Of the above amount, viz:	59,393 82	
there was charged in the		
account of last year, under		
the head of "Grammar		
School House, Ward 12,"		
the sum of	50,000 00	
Leaving the balance, for finish-		
ing the building, and which		
has been paid this year,	<u>9,393 82</u>	
<i>Per item No. 31 of Treasurer's account.</i>		
<i>Amount carried forward,</i>		<u>\$1,820,387 64</u>

Amount brought forward, \$1,820,387 64

LUNATIC HOSPITAL, AT SOUTH BOSTON.

Now in the charge of the Directors for Public Institutions.

See PUBLIC INSTITUTIONS.

Subsistence and Supplies for the House,
exclusive of Clothing, Bedding, Furniture,
and Fuel, \$8,505 28

Clothing and Bedding, 2,068 31

Salaries of the Superintendent, Supervisors, House-keeper, Chaplain, Laundress, Seamstress, Assistants, Garden Attendant, Watchmen, and all other payments for salaries and for hired labor, \$5,905 81

Paid Doctor William Read for one quarter's services as Superintendent, while Dr. Walker was on a journey for the benefit of his health, 300 00

6,205 81

Repairs and alteration of the building, including warming apparatus,

3,681 65

See details on page 104.

Fuel,

1,265 52

Furniture, Household and other Furniture. Cost of new and repairs of old,

2,315 82

See details on page 105.

Gas,

775 95

Gas Fixtures,

333 96

Amounts carried forward, \$25,152 30 \$1,820,387 64

<i>Amounts brought forward,</i>	\$25,152 30	\$1,820,387 64
Agricultural and Horticultural Department. Cost of keeping a horse, wagon, &c.; cost of trees and plants, seeds, garden tools and implements, and all other expenses for improving and cultivating the grounds, except labor,	597 50	
<i>See details on page 105.</i>		
Medical Department, Drugs, &c.,	313 09	
Water Rates,	225 00	
Stationery and Blank Books,	52 37	
Carriage Hire and Expenses of Committee,	35 00	
Fireworks and Christmas Tree,	36 56	
School Books,	27 25	
Transportation of Supplies, &c.,	17 40	
Postages,	8 24	
New Kitchen and Laundry. Cost of fitting up the old Cottage (formerly used for the confinement of those furiously insane) for a Kitchen and Laundry, viz:	5,947 23	
<i>See details on page 106.</i>		32,411 94

Per item No. 30 of the Treasurer's Acc't.

REPAIRS.

Details of the item for Repairs, charged in the above account.

Painting, outside and inside,	\$1,509 94	
Carpenters' work and Lumber,	1,009 21	
Brick, Lime, Cement, &c.,	371 15	
Warming Apparatus,	285 76	
Plumbing,	161 91	
Hardware, &c.,	141 61	
Paints, Oil, and Glass,	78 53	
Slating,	41 07	
Putting up Awnings,	32 00	
<i>Amounts carried forward,</i>	\$3,631 18	\$1,852,799 58

<i>Amounts brought forward,</i>	\$3,631 18	\$1,852,799 58
Mason Work,	25 00	
Iron Work,	21 60	
Bell Hanging,	3 87	
	<u>\$3,681 65</u>	

FURNITURE.

Details for the item of Furniture charged in the above account.

Parlor, Chamber, and Office Furniture, exclusive of Carpeting and Mats,	\$472 10
Hardware and Cutlery,	373 70
Carpeting and Mats,	329 86
Cost of Horse Carriage and Horse purchased of the Fire Department, viz :	
250 feet of Hose, \$250 00	
Carriage for same, 50 00	
	<u>300 00</u>
Billiard Table and fixtures,	220 00
Woodenware and Tinware,	117 55
Brooms, Brushes, and Mops,	114 50
Crockery and Glassware,	111 49
Clocks, and Repairing same,	103 96
Altering and Repairing Hydraulic Press,	81 91
Tools and Utensils,	65 00
Window Shades and fixtures,	25 75
	<u>\$2,315 82</u>

AGRICULTURAL AND HORTICULTURAL DEPARTMENT.

Details of the Expenditure for this object charged in the above account.

Oats and Grain,	\$231 16
Repairing Vehicles,	149 68
Plants for new Green House,	93 30
Harnesses, and Repairing do.,	44 74

<i>Amounts carried forward,</i>	\$518 88	\$1,852,799 58
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<i>Amounts brought forward,</i>	\$518 88	\$1,852,799 58
Seeds,	35 49	
Shoeing Horses,	23 63	
Tools and Implements,	19 50	
	<u>\$597 50</u>	

NEW KITCHEN AND LAUNDRY.

Details of the Expenditure for this object as charged in the above account.

Carpenters' Work and Lum- ber,	\$2,865 30
Plumbing,	885 85
Masons' Work and Stock,	839 57
New Range and Washing Ap- paratus,	823 65
Painting and Glazing,	482 16
Repairing Roofing,	24 75
Hardware and Nails,	16 45
Locks, &c.,	9 50
	<u>\$5,947 23</u>

The income from the House this year, including paying patients, has been \$4,316 60, and is equal to about 15.66 per ct. of the Expenditures.

To the cost as above, should be added \$1,100, being its proportion of the General Expenses of the three institutions, charged to the House of Correction. Adding this to the \$32,411-94, and deducting the cost of the New Kitchen, and the yearly income, we have left, as the net expense for carrying on this house, including the ordinary repairs and alteration of the building, the sum of \$23,251 11.

The number of inmates on the 30th April, was 149, viz: 76 males, and 73 females. Average for the year, 134.

MOUNT HOPE CEMETERY.

See Appendix.

No appropriation was made for the Expenses on this ground this year.

<i>Amount carried forward,</i>	<u>\$1,852,799 58</u>
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<i>Amount brought forward,</i>		\$1,852,799 58
<i>The Expenses have been paid out of the Revenue derived from the Sale of Lots, &c., which has been sufficient not only to pay these Expenditures, but to leave a balance of \$725 39 to the credit of the trustees, for the use of the present year.</i>		
Labor,	3,510 75	
Salary of Superintendent for one year,	1,000 00	
Granite Boundary Stones for salable lots,	723 50	
Paid Metropolitan Railroad Company for running an Omnibus, for the season, to and from the Jamaica Plain Cars to the Cemetery, for the accommodation of the public,	350 00	
Entertainment of members of City Council; members of Press; Strangers and others, including Carriage hire for the same, and for the Trustees,	433 69	
Hay, Grain, Meal, &c., for Horses and Cattle,	186 58	
Hardware; Shoeing Stock and Blacksmith's work of various kinds,	162 00	
Agricultural Implements, seeds, plants, &c.,	112 92	
Filling Avenues and carting gravel per contract,	100 00	
Drawing, Engraving, Printing and Framing plans of Cemetery and Entrance,	107 62	
Lumber,	40 70	
Surveying, &c., by the City Engineer,	31 85	
Manure purchased,	29 25	
<i>Amounts carried forward,</i>	\$5,788 86	\$1,852,799 58

<i>Amounts brought forward,</i>	\$6,788 86	\$1,852,799 58
Printing and Stationery,	20 80	
Medical treatment and board of sick Horse,	18 00	
Fuel,	13 33	
Lime, Cement, Salt, Mats, &c.,	11 12	
Repairing Pump,	6 75	
Hire of an Ox Wagon,	5 25	
	<hr/>	6,864 11
<i>Amount paid by Treasurer per item No. 33 of his account,</i>	6,850 05	
<i>Amount not yet called for,</i>	14 06	
	<hr/>	
	<u>6,864 11</u>	

MARKET HOUSES.

*Incidental Expenses of the two Market Houses,
exclusive of the Repairs on the Buildings,
which are charged to Public Buildings.*

*The Salary of the Superintendent, which is
charged to Salaries, is \$1,500 00.*

Salary of the Deputy Superin- tendent, who is commission- ed as a Police Officer,	950 00	
Salary of the Keeper of the Public Scales,	500 00	
New Copper Stove Funnel, 2,299 lbs. at 41 cents per pound,	942 59	
Gas,	743 37	
Fuel,	355 40	
Porter, Sweeping, &c.,	450 00	
Watchman,	100 00	
Payment to a tenant for dama- ges to Vegetables, &c., from Water in his cellar,	50 00	
Water Rates, for Urinals and Water Closets,	70 00	
Refreshments, & Carriage hire for the Committee,	60 73	
Extra services of Police Offi- <i>Amounts carried forward,</i>	<hr/>	<hr/>
	\$4,222 09	\$1,859,663 69

<i>Amounts brought forward,</i>	\$4,222 09	\$1,859,663 69
cers, paid to the Police		
Department,	63 50	
Gas Fixtures,	30 17	
Printing,	25 00	
Warming apparatus and Re-		
pairs,	20 47	
Furniture,	18 65	
Sunday Sweeper,	14 14	
Cleaning Paint in Superin-		
tendent's Office,	12 00	
Newspapers for the Superin-		
tendent,	12 00	
Cleaning Clock,	2 50	
Sealing Scales,	1 38	
Teaming,	4 25	
Locks and Keys,	2 62	
	<hr/>	
		4,428 77

<i>Amount paid by Treasurer per item</i>	
<i>No. 32 of his account,</i>	\$4,465 05
<i>Amount transferred by Auditor to</i>	
<i>Public Buildings,</i>	36 28
	<hr/>
	\$4,428 77

These two Market Houses are the only ones with which the City has any connection.

The Income from them this year, from the Rent of Stalls, has been, 68,519 27. Per item No. 110 of Treasurer's account.

There has also been received to the Credit of this account, \$535 60, for Coal delivered occupants, and from sale of the Old Copper Store Pipe.

MILITIA BOUNTY.

Paid to the members of the City Volunteer Militia, the Bounty allowed by the State to each individual, in conformity with acts of the Legislature, of May, 1849, and April, 1853,

8,407 00

Per Item No. 59 of Treasurer's Account,

Amount carried forward,

\$1,872,499 46

Amount brought forward, \$1,872,499 46

N. B. *This is a nominal expense to the City, as the State furnishes every year the amount which the City is required to pay for this purpose.*

NEW CITY WHARF — NORTH GROVE ST.

Purchase of a lot of upland and Flats, bounded on North Grove and North Charles Streets, adjoining the Jail land and the Jail wharf, on which a Sea Wall is now being constructed and the territory filling up, viz:

Upland and Flats 51,255 feet
for the sum of \$44,000 00

Incidental Expenses in negotiating for the purchase, 25 00

Per item No. 34 of Treasurer's account, 44,025 00

N. B. *Part of this lot is to be used as a Wharf for the Paving Department, and part of it is occupied by the New City Stables; and is a substitute for the old North End Stone wharf on Commercial Street, which was sold to the Boston Gas Company in September last, for \$75,000.*

NORTH STREET.

Payments thus far on account of the Widening of this Street, 7,500 00

Agencies. Paid for estimates, agencies, &c., in negotiating settlements, 256 00

Plans, 215 90

7,971 90

Amount paid by Treasurer per item No. 35 of his account, 7,715 90

Transferred by Auditor from Widening Streets, 256 00

\$7,971 90

Amount carried forward, \$1,924,496 36

Amount brought forward,

\$1,924,496 36

OVERSEERS OF THE POOR.

Paid to the Treasurer of this Board, for the benefit and special relief of those poor persons in the different Wards of the City, who, without being Paupers, are proper objects for such assistance,

60,000 00

Per item No. 37 of Treasurer's account.

There has been received to the credit of this account the sum of \$2,120 10, per item No. 102 of Treasurer's account. This credit being deducted from the cost, as above, will reduce the net cost this year to \$57,879 90 against \$55,277 64 last year, and \$59,417 19 in 1857-58.

N. B. *A detailed account of the Expenditures by this Board is published by them annually, in three of the City Newspapers, in the month of January. Their last account, being to 31st December, 1859, will be found in the Appendix.*

OLD CLAIMS.

Amount of bills and accounts against the City, which had been audited and allowed in former years, but which were not presented to the Treasury for payment till this year,

3,341 87

Per item No. 36 of Treasurer's account.

POLICE.

See Police Department in the Appendix.

Services of the regular Day and Night Police Officers, including the Harbor Police, at \$2.00 per day each,

198,095 78

Services of four Detective Officers, at \$2.50 per day each, and one at \$3.00 per day,

4,731 00

Amounts carried forward,

\$202,826 78 \$1,987,838 23

<i>Amounts brought forward,</i>	\$202,826 78	\$1,987,838 23
One Superintendent of Hacks and Carriages, and one for Carts, Wagons, &c.,	1,845 00	
Services of Officers who are stationed at the Theatres, and at other places of pub- lic amusement or of busi- ness, where their services are needed,	*1,472 00	
Extra pay allowed to Police Officers for services render- ed by them to the Depart- ment, out of their regular hours of service,	1,376 50	
Clerk's Salary,	1,000 00	
Assistant Clerk,	838 00	
CITY LOCK-UP.		
Salary of the Stew- ard of the City Lock-ups under the Court House,	500 00	
Extra services of Steward in taking care of sick pris- oners at night,	44 25	
Salary of two Police Officers constant- ly employed there,	1,767 50	
	<hr/>	2,311 75
Gas, Oil, Fluid and Wicking for the various Station Houses,	2,102 85	
FURNITURE.		
Office Furniture, in- cluding Desks, Chairs, Carpets, Window Shades, &c.,	1,667 86	
Iron Bedsteads,	754 34	
<i>Am'ts carried forward,</i>	\$2,422 20	\$213,792 88
		\$1,987,838 23

* These services are charged to the parties so benefitted; the amounts are collected weekly by the Chief of Police, and are paid by him into the City Treasury to the Credit of the Department.

<i>Am'ts brought for'd,</i>	\$2,422 20	\$213,772 88	\$1,987,838 23
Bedding,	529 28		
Cell Buckets,	110 75		
Brooms, Brushes,			
Mats, &c.,	71 51		
Four dozen Extra			
Glass Lanterns,	60 75		
Clocks and Time-			
pieces,	39 00		
Tin Ware & Wooden			
Ware,	20 50		
Umbrella Stands,	19 75		
Hardware and Iron			
Work,	14 78		
Spittoons,	7 00		
		3,295 52	
Fuel and housing the same,		935 80	
Rent and Taxes on Station			
House No. 3, Leveret St.,			
and on No. 4 at Boylston			
Market; also for Rent of			
Room temporarily occupied			
by Officers of Station No. 1,			
while their House was under			
repairs,		1,410 97	
Stewards of the various Sta-			
tion Houses, and for care			
and ordinary cleaning of			
the Houses and Lock-ups.		1,626 09	
Medical attendance and Med-			
icine furnished by order of			
Police Officers to persons			
arrested, and to others			
needing such assistance,		647 26	
Food for Prisoners while wait-			
ing trial or examination in			
the City Lock-ups under the			
Court House, viz:			
Bread,	322 22		
Groceries and Pro-			
visions,	218 06		
		540 28	
<i>Amounts carried forward,</i>	\$222,228 80	\$1,987,838 23	

Amounts brought forward, \$222,228 80 \$1,987,838 23

Warming apparatus at the various Station Houses,	396 14
Water Rates, one year,	367 00
Stationery for the Chief's Office and for the various Stations,	350 50
Transportation of Prisoners from Station Houses to City Lock-ups under the Court House,	314 56
Printing for the Department,	306 44
Keeping a Horse, which is used in the City Chaise, and which horse belongs to the Chief,	217 14
Repairs and Furniture for Harbor Police Boats.	179 24
Washing, Bedding, &c.,	137 65
Food for Prisoners and others, by order of the Captains of the various Station Houses,	168 11
Paid for 48 Hats, for the Fire Police, and for lettering the same,	158 40
Allowance to Officers who were injured in the service; said allowance being under special orders of the City Council,	161 00
Repairs on the Police Telegraphic apparatus in the Chief's Office and the various Stations,	\$47 48
Materials for the Batteries,	94 75
	<hr/>
	142 23
Carriage and Chaise hire for the Department,	99 32

Amounts carried forward, \$225,226 53 \$1,987,838 23

<i>Amounts brought forward,</i>	\$225,226 53	\$1,987,838 23
Ice for the Station Houses,	89 76	
Travelling and other expenses of Officers to various places in search of Criminals and Fugitives from justice; and other expenses of a like nature,	82 80	
Clubs, Rattles, Batons, and Repairs of same,	69 49	
Postages and Telegraphic Despatches,	68 76	
Removing Nuisances and Obstructions from Streets and elsewhere,	49 45	
Handcuffs,	45 00	
Carting stolen goods, and the Ropes, Chains, and Stakes required for closing up the Streets, and for restraining crowds on public days,	40 50	
Small Repairs at the Station Houses, including Plumber's work,	38 32	
Cash Disbursements for various purposes by the Chief and by the Captains of Stations, not charged elsewhere,	28 63	
Repairing Chaise used by the Chief and his Deputy,	21 75	
Damage to one sample Suit of Police Uniform,	25 00	
Soap for the various Stations,	23 73	
Hand-Bill Posting,	18 75	
Police Buttons, one gross,	6 00	
Repairing Pistols and other small expenses for Harbor Police,	5 50	
Ferry Tolls,	4 75	
Repairing Spy Glass used by the Harbor Police,	4 00	
<i>Amounts carried forward,</i>	\$225,848 72	\$1,987,838 23

<i>Amounts brought forward,</i>	\$225,848 72	\$1,987,838 23
Advertising, goods found or stolen,	3 00	
Daguerreotypes of Rogues,	1 50	
	<hr/>	225,853 22
<i>Amount paid by Treasurer, per item</i>		
No. 39 of his account,	\$225,732 71	
Transfer by Auditor to other accounts,	9 49	
	<hr/>	
	225,723 22	
<i>Amount not yet called for,</i>	130 00	
	<hr/>	
	\$225,853 22	
	<hr/>	

PUBLIC LANDS.

*The Expenditures on the Public Lands for
the year have been as follows, viz :*

For Labor and Material in Grading Streets and Pas- sageways west of Tremont Street,	\$11,863 40	
For removing earth; loaming and sodding the embank- ments, and other work on INDEPENDENCE SQUARE, So. Boston,	8,391 62	
For Labor and Materials in Grading Streets and Pas- sageways between Harrison Avenue and Tremont Street, including Streets around Worcester Square,	7,909 62	
For Construction of Sewers and Drains,	2,955 35	
For Grading and Loaming Worcester Square,	1,980 61	
For Edge Stones furnished on Broadway, Second, Fourth, M, and N Streets, South Boston, in front of City Lands,	1,811 11	
<i>Amounts carried forward,</i>	\$34,911 71	\$2,213,691 45

<i>Amounts brought forward,</i>	\$34,911 71	\$2,213,691 45
For Cutting and Removing Earth from Land on Broadway, between M and N Streets, to bring the same to grade of Broadway,	1,800 00	
For Repurchase of Land on Tremont Street, between Concord and Worcester Streets,	1,453 72	
For Edgestones furnished on Harrison Avenue, in front of South Bay Lands,	1,122 74	
For setting Edgestones and Paving Sidewalks on Union Park, Upton Street, Chester Square, and Chester Park, in compliance with the conditions of sale made in 1850-51,	1,067 71	
For furnishing Edgestones & Paving Sidewalks on Concord Street, west of Tremont, as required by the terms of sale in 1857,	864 50	
For Auction Expenses on Land Sales, including the sale of the Dedham Farm,	658 90	
For Carriage Hire and Refreshments for the Committee,	522 27	
Expenses of the Arbitration for the settlement of the subjects in dispute between the State and the City, relating to the land bordering on the Public Garden,	450 00	
For furnishing Edgestones and setting same for Mall on West Chester Park, as per condition of sale,	438 08	
<i>Amounts carried forward,</i>	\$43,289 63	\$2,213,691 45

<i>Amounts brought forward,</i>	\$43,289 63	\$2,213,691 45
For Foundation and Stone Steps furnished to passage-ways between Union Park, Waltham, and Upton St's,	436 38	
For furnishing Loam & Trees, and setting out the same on East and West Chester Parks and Worcester Sq.;	448 25	
For erection of a Wall of Stone and Brick, and Lattice-work Fence at the west end of Chester Park,	382 45	
For deficiency in quantity in two Lots of Land sold in 1846 and in 1850,	262 12	
For erection of Fences at the western terminus of Canton and Pembroke Streets, also Repairing Wooden Sidewalks on same,	211 27	
For foundation and Wooden Steps furnished to passage-ways between Brookline, Pembroke and Newton St's, east and west of Tremont,	185 15	
For payment to Wm. I. Bowditch for examining titles and written opinion relating to the old Burying Ground at South Boston,	100 00	
For Guards for Trees on east and west Chester Park,	45 19	
For Lumber furnished for sidewalks in front of vacant lots on Chester Square and Parks, and labor thereon,	35 87	
For emptying vaults of the Old House of Reformation, South Boston,	24 00	
For repairing Fence on Worcester Square,	20 00	
<i>Amounts carried forward,</i>	\$45,440 31	\$2,213,691 45

PUBLIC BUILDINGS.

119

<i>Amounts brought forward,</i>	\$45,440 31	\$2,213,691 45
For Stationery for Supt's office,	5 87	
For Taxes on the Great Brewster Island,	3 82	
		45,450 00
<i>Amount paid by Treasurer, per item No. 42 of his account,</i>	\$44,996 50	
<i>Amount not yet called for,</i>	3 50	
<i>Amount transferred from Inci- dental Expenses,</i>	450 00	
	<u>\$45,450 00</u>	

PUBLIC BUILDINGS.

*Expended for alterations and improvements on
the Public Buildings, so called, which in-
cludes all the Buildings belonging to the
City, except the School Houses and the
County Buildings.*

OLD STATE HOUSE.

Masons' Work,	\$120 02	
Painting & Glazing,	79 33	
Carpenters' Work & Stock,	70 61.	
Repairing Slating & Gutters,	38 48	
Plumbers' Work and Warming Appar- atus,	27 15	
		335 59

FANEUIL HALL.

Painting & Glazing,	754 00
Gas Fixtures,	66 33
Cleaning Windows & other Cleaning,	49 25
Carpenters' Work,	42 04
Water Rates,	40 00
Warming Apparatus,	34 12
Slaters' Work,	15 18
Plumbers' Work,	2 62

1,003 54

<i>Amounts carried forward,</i>	\$1,339 13	\$2,259,141 45
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Amounts brought forward, \$1,339 13 \$2,259,141 45
MARKET HOUSE, under Quincy Hall.

Carpenters' Work and Stock and Calking Floors,	997 38
Masons' Work and Gravel,	265 23
Plumbing,	28 81
Slating	20 37
Gas Fixtures,	19 73
Glazing,	19 60
Repairing Conductor,	5 12

1,356 24

CITY HALL.

Painting & Papering,	895 65
Carpenters' Work & Stock,	309 38
Warming Apparatus,	292 70
Gas Fixtures and Burners,	179 70
Masons' Work, Whitewashing & Slating,	140 88
Repairing Copper Gutters,	76 18
Awnings,	57 50
Water Rates,	50 00
Plumbing,	29 05
Locksmith,	29 25

2,060 29

CITY BUILDING.

Carpenters' Work & Stock,	171 03
Painting & Glazing,	98 08
Whitewashing,	65 50
Water Rates,	37 50
Paper Hangings,	35 90
Warming Apparatus,	18 45
Gas Fixtures and Plumbing,	28 11
Ventilation,	6 34

460 91

Amounts carried forward,

\$5,216 57 \$2,259,141 45

<i>Amounts brought forward,</i>	\$5,216 57	\$2,259,141 45
STATION HOUSES.		
<i>Repairing and improving various Station Houses, viz :</i>		
Masons' Work and Stock,	5,956 70	
Carpenters' Work & Stock,	1,821 69	
Painting & Glazing,	753 54	
Plumbing,	604 35	
Bellhangers, Locksmith, &c.,	260 80	
Gas Fixtures,	250 51	
Warming Apparatus,	236 13	
Plans, &c.,	136 00	
Slating,	64 29	
Gravel, &c.,	23 25	
Cleaning,	13 38	
Paper Hanging,	7 83	
		10,128 47

WARD ROOMS.		
Carpenters' Work & Stock,	360 76	
Painting & Glazing,	332 11	
Gas Fixtures,	122 10	
Masons' Work and Stock,	100 25	
Warming Apparatus,	23 34	
Curtains, &c.,	25 83	
		964 39

NILES BLOCK. — Hired Rooms. .		
Fitting up office for City Registrar & Superintendent of Burial Grounds,	747 51	
Plumbing, in other rooms,	129 73	
Water Rates,	30 00	
Locks, &c.,	9 90	

	917 14	
<i>Amounts carried forward,</i>	\$17,226 57	\$2,259,141 45

<i>Amounts brought forward,</i>	\$17,226 57	\$2,259,141 45
CITY HOSPITAL, Springfield Street.		
Paving Sidewalks,	333 44	
Care of Building till sold,	75 27	
		408 71
BELFRY ON LAWRENCE SCHOOL HOUSE, Ward 12.		
<i>For the location of a Bell for the benefit of the Fire Department.</i>		
Carpenters' Work & Stock,	921 04	
Tinning and Slating,	89 00	
Painting	58 65	
Plans,	11 00	
Lightning Conductor,	4 64	
		1,084 33
HOUSE OF RECEPTION, North Grove Street.		
Painting,	98 76	
Masonry,	20 53	
Slating,	9 58	
Gas Fixtures,	1 62	
		130 49
ARMORIES.		
Carpenters' Work & Stock,	59 55	
Painting,	61 77	
		121 32
ESTATES ON BRIDGE STREET AND NORTH GROVE STREET.		
Six months' rent of houses No. 40 and 42, Bridge St., and the old Foundry Build- ing, North Grove Street, hired for the benefit of the Internal Health and Paving Departments,	250 00	
<i>Amounts carried forward,</i>	\$19,221 42	\$2,259,141 45

<i>Amounts brought forward,</i>	\$19,221 42	\$2,259,141 45
LIBRARY BUILDING.		
Carpenters' Work &		
Stock,	22 63	
Marble Tablets,	25 00	
Painting & Gilding,	24 50	
Repairing Plastering,	13 37	
		85 50
CITY ENGINEER'S OFFICE, in		
Probate Building.		
Window Curtains,		38 00
POUND AT EAST BOSTON.		
Ground Rent, one year,		25 00
HAY SCALES.		
Painting,	70 99	
Water Rates,	9 00	
Carpenter's Work,	4 23	
		84 22
ENTERTAINMENT OF COMMITTEES,		
and others,		720 33
CARRIAGE HIRE AND FERRY TOLLS.		
For Superintendent and for		
Committee on Public Build-		
ings,		431 70
Stationery for Superintendent's		
Office,		28 75
HOUSE ON VINE STREET, hired		
for Primary School pur-		
poses, in part.		
Water Rates,		7 00
		<hr/>
		20,641 92
<i>Amount paid by Treasurer, per</i>		
<i>item No. 40 of his account,</i>	\$20,475 06	
<i>Amount not yet called for,</i>	2 25	
<i>Transfers by Auditor from oth-</i>		
<i>er accounts,</i>	164 61	
	<hr/>	
	\$20,641 92	
	<hr/>	
<i>Amount carried forward,</i>		\$2,279,783 37

Amount brought forward,

\$2,279,783 37

PUBLIC GARDEN.

*Expenditures for the improvement of this
Ground in conformity with the plan for that
purpose, adopted by the City Council on the
5th November, 1859, viz:*

Premium offered for best plan of improving the Grounds, paid to Geo. F. Meacham,	\$100 00
Alteration of the same,	10 00
Earth filling from outside,	5,620 00
Paid T. Hannon, for removing earth, and teaming inside the Garden,	4,315 22
John Galvin's bill for labor in removing Loam,	745 50
Engineering Expenses,	282 50
Digging up and preserving the Shrubbery,	181 25
Day Laborers, for digging Trench, &c., round the Pond, and Inspectors of quantity and quality of earth filling,	82 08
Carpenters' Work and Stock,	74 46
Labor and Materials for Drain,	70 88
Stakes for staking out the ground,	24 71

11,506 60

*Per item No. 45 of Treasurer's account.***PRINTING AND STATIONERY.**

*N. B. Additional items for Printing will be
found charged under the following heads,
viz:*

*County of Suffolk; Grammar Schools and
Primary Schools.*

Printing City Documents and Blanks of va- rious kinds; Notifications, Tax Bills, &c., including the cost of paper,	\$7,825 08
Stationery for Public Offices and for the members of the City Council,	970 51

Amounts carried forward,

\$8,795 59 \$2,291,289 97

<i>Amounts brought forward,</i>	\$8,795 59	\$2,291,289 97
Binding,	898 12	
Blank Books,	414 29	
Engraving and Lithography,	295 50	
Boston Almanacs, &c.,	14 00	
	<hr/>	10,417 50

*Amount paid by Treasurer, per
item No. 41 of his account,* \$10,682 27

*Transferred by Auditor to Inci-
dentals,* 264 77
\$10,417 50

PRIMARY SCHOOLS.

*For General Expenses of all the Schools, see
SCHOOLS and SCHOOL HOUSES.*

*For Salaries of Teachers, see INSTRUCTORS,
page 80.*

The contingent expenses of the Primary
School Department, exclusive of the sal-
aries of Instructors, have been as follows,
viz:

Repairs and alterations of the School
Houses, and of hired School Rooms, in-
cluding the annual Whitewashing, Paint-
ing, Cleaning Paint, &c., viz:

Painting and Glazing,	\$4,958 92
Carpenters' Work and Stock,	2,318 91
Masons' Work and Stock,	2,060 64
Drains, Cess Pools, and removal - of Night Soil,	576 23
Plumbers' Work and Stock,	407 79
Paving and Repairing Sidewalks, Yards, & Cellars,	213 72
Slaters' Work and	

<i>Am'ts car'd for'd,</i>	\$10,536 21	\$2,301,707 47
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<i>Am'ts bro't for'd,</i>	10,536 21	\$2,301,707 47
Stock; and Tin		
Roofing,	196 27	
Locksmiths' Work,	155 06	
Paper Hangings,	31 35	
Repairing Copper		
Gutter,	13 83	
	<hr/>	
	10,932 72	
Furniture, &c., viz:		
New Desks, Chairs,		
Seats, &c.,	6,530 97	
Repairs of do.,	642 32	
Floor Mats,	243 85	
Tables for teachers,	49 37	
Large framed Slates,		
Blackboards, Letter Cards, &c.,	910 75	
Window Shades and		
Fixtures,	275 61	
Hardware & Wood-		
enware; Thermometers, &c.,	204 51	
Floor Brushes,		
Brooms, & Hand		
Brushes,	188 47	
Time-pieces, Clocks,		
&c., includi'g \$100		
allowed for the		
annual cleaning of		
the same,	146 00	
Alphabetical Cards,	11 90	
	<hr/>	
	9,203 75	
Care and Cleaning of Rooms,		
making Fires, Shovelling		
Snow, &c.,	6,452 12	
Fuel — preparing the same		
for use, and housing it,	6,110 72	
Rent of hired School Rooms		
and Buildings,	5,214 91	
Warming Apparatus — pur-		
chase of new and repairs of		
old,	2,309 40	
	<hr/>	
<i>Amounts carried forward,</i>	\$40,223 62	\$2,301,707 47

<i>Amounts brought forward,</i>	\$40,223 62	\$2,301,707 47
Water Rates for 212 Schools, at \$6 each,	1,272 00	
Primary School Tablets and Text Books,	219 79	
Books for Indigent Children,	794 18	
Printing in addition to what is charged in the Grammar School account,	58 25	
	<hr/>	42,567 84
<i>Amount paid by Treasurer, per item</i>		
No. 44 of his account,	\$42,374 09	
Amount not yet called for,	104 00	
Balance of Transfers by Auditor,	89 75	
	<hr/>	\$42,567 84

There was in the employment of the City on the last of April, two hundred and thirty Primary School Teachers, each of which has charge of one School. The Salaries vary from \$300 to \$450 per annum, according to experience. The amount paid this year, and charged under the head of INSTRUCTORS OF PRIMARY SCHOOLS, was \$93,351 17.

PRIMARY SCHOOL HOUSE, SUFFOLK ST.

See Suffolk Street P. S. H., page 144.

PUBLIC INSTITUTIONS.

The cost of carrying on these Institutions for the year has been as follows:

HOUSE OF INDUSTRY, &c., as per details on page 75.	108,389 84
HOUSE OF CORRECTION, as per details on page 71.	52,741 00
LUNATIC HOSPITAL, as per de- tails on page 104.	32,411 94
	<hr/>
	\$193,542 78

<i>Amount carried forward,</i>	<hr/>	\$2,344,275 31
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<i>Amount brought forward,</i>		\$2,344,275 31
The INCOME from the Institutions has been as follows:		
HOUSE OF INDUSTRY, &c., per item No. 90 of Treasurer's account,	2,122 61	
HOUSE OF CORRECTION, per item No. 89 of Treasurer's account,	24,658 87	
LUNATIC HOSPITAL, for two years, per item No. 98 of Treasurer's account,	4,313 60	
	<u>31,095 08</u>	
Expenditures as above,	193,542 78	
Income,	<u>31,095 08</u>	
Net Cost,	<u>\$162,447 70</u>	

QUINCY SCHOOL HOUSE, ON TYLER STREET.

Cost of Rebuilding this house, which was destroyed by fire in March, 1859.

Mason's Contract,	\$10,825 00	
Extra Masonry and Stone Work,	689 50	
	<u>11,514 50</u>	
Carpenter's Contract,	9,700 00	
Extra Carpenter's Work,	664 75	
	<u>10,364 75</u>	
Painting and Glazing Contract,	1,440 00	
Extra Painting,	86 83	
	<u>1,526 83</u>	
Extra Cornice in the upper Story,	227 20	
Furnaces,	1,841 66	
Seats and Desks,	4,038 76	
Chairs and Settees,	707 08	
Plans,	350 00	
Window Shades,	<u>180 00</u>	
<i>Amounts carried forward,</i>	\$30,750 78	\$2,344,275 31

PAVING, GRADING, AND REPAIRS OF STREETS.

129

<i>Amounts brought forward,</i>	\$30,750 78	\$2,344,275 31
Lightning Conductors,	111 28	
Repairing Iron Fence,	91 80	
Plumbing,	61 14	
Snow Guards,	90 53	
Cleaning,	32 00	
<i>Per item No. 46 of Treasurer's account,</i>		31,137 53

PAVING, GRADING, AND REPAIRS OF STREETS.

Earth Filling, &c.,	\$44,769 03	
Laborers employed by Superintendent on Street Work,	40,153 79	
Cost of New Paving Stones, Stone Blocks, Flag Stones, Edge Stones and Curb Stones, for Sidewalks and Drains,	26,384 67	
Pavers' Bills,	25,374 44	
Hire of Extra Teams for Carting Materials, and for Removing Snow and Ice,	12,131 92	
Paving Gravel,	9,827 24	
Bricks used for Drains, Cesspools, and Sidewalks,	4,914 59	
Credit to the Internal Health Department, for the use of Horses, Carts, and Drivers, employed in Street Work, as the whole expense for constructing and supporting the City Teams is defrayed by that Department,	2,278 62	
Masons, for New Drains and Cesspools,	1,748 40	
Sand, Lime, and Cement,	1,616 37	
Lumber; and Cedar Posts,	1,614 41	
Wharfage on Paving Stones and Gravel,	1,028 92	
Wages of one Blacksmith,	678 16	
<i>Amounts carried forward,</i>	\$172,520 56	\$2,375,412 84

<i>Amounts brought forward,</i>	\$172,520 56	\$2,375,412 84
Wages of one Wheelwright,	460 50	
Clerk Hire.—Allowance to the Clerk of the Internal Health Department, for his assistance to the Superintendent of this Department,	204 00	
Expenses of Superintendent and Committee to New York on business of the Department,	184 00	
New Chaise for Superintendent,	150 00	
Rent of the <i>Stone Wharf</i> used by the Paving Department, since the sale of it by the City to the Boston Gas Light Company,	530 04	
Expense of constructing the City's proportion of the Stone Culvert on Tremont Street at the line between Roxbury and Boston,	353 94	
Tools and Utensils for Shop,	93 83	
Cost of a Culvert on Saratoga Street, East Boston,	75 00	
Watering Charles Street,	75 00	
New Street Signs and putting up the same,	70 50	
New Sleigh for Superintendent,	70 00	
Renumbering Streets,	77 77	
Spikes and Nails,	87 71	
Repairing Chaise injured at the fire at North Stables,	86 25	
Other Repairs on Chaise,	56 58	
Harnesses,	51 49	
Tolls to the East Boston Ferry Companies,	41 14	
White Oak and Walnut Butts,	36 00	
Painting Fence in Haymarket Square,	30 00	
<i>Amounts carried forward,</i>	\$175,254 31	\$2,375,412 84

Amounts brought forward, \$175,254 31 \$2,375,412 84

Repairing Water Pipes,	31 26
Refreshments for Committee,	104 30
Carriage Hire for Committee,	32 25
Stationery for Superintendent's Office,	14 50
Buffalo Robe,	12 00
Sharpening Picks,	7 12
Lanterns, and repairing same,	6 46
Borax purchased for Welding,	5 50
Fluid and Oil for Street Lanterns,	2 94
Sundry other small payments,	10 88

GRADE DAMAGES, viz :

Harrison Avenue and Plymouth Street. — <i>Bancher & Boyden, Harrison, Massey, McDonnough, O'Neil, Tenney, Waldmeyer,</i>	4,590 00
Ringgold Street. — <i>Bradley, Copp, Doran, Eichorn, Feyhl, French, Glover, Gülchrist, Leighton, Woodward,</i>	4,000 00
Newton Street. — <i>Jackson,</i>	1,300 00
Malden Street. — <i>Bannon, Drew, Jackson</i>	1,150 00
Dedham Street. — <i>Mullen,</i>	700 00
Dover Street. — <i>Negotiators for Settlement of Damages,</i>	200 00
Waltham Street. — <i>Burlingame,</i>	150 00
Shawmut Avenue. — <i>Smith,</i>	40 59

Am'ts car'd forw'd, \$12,130 59 \$175,481 52 \$2,375,412 84

Amount brought forward, \$2,566,047 94

between Milk and Channing; Harrison Avenue, between Worcester Square and Roxbury; Myrtle, Oak, Porter, Utica, Washington, opposite Franklin; Washington, between Milk and Bromfield; Washington Avenue; Winter, Waste wier at foot of Providence St.; also, for account of Public Land Department; Northfield; Passageway rear north side Worcester Square; Passageway rear south side Upton Street; Passageways rear Newton, west of Tremont.

SOUTH BOSTON.

Athens, between C & D; Broadway, between K & M; C, between Fifth and Sixth; D, between Seventh and Eighth; Eighth, between D & E; Fifth, between K & I; Fourth, between K & O; K, between Fifth and Seventh; D, between Third and Fourth; Seventh, between K & I; Silver, between D & E, and between C & D; Second, between K & I; Third, between K & L.

EAST BOSTON.

Havre, between Porter and Marion; Maverick, between Border and New; Orleans, between Maverick and Decatur.

The amount expended for Sewers this year should be distributed as follows:

<i>In City Proper,</i>	\$26,392 53
<i>South Boston,</i>	12,194 26
<i>East Boston,</i>	1,900 78
	<u>\$40,487 57</u>

Number of feet of Common Sewers constructed in the financial year 1859—60 is 20,353 feet—distributed as follows:

<i>In City Proper,</i>	8,279 $\frac{1}{2}$ feet.
<i>South Boston,</i>	8,856 $\frac{1}{2}$ feet.
<i>East Boston,</i>	1,087 feet.

Amounts carried forward, 18,223 feet \$2,566,047 94

<i>Amounts brought forward, 18,223 feet.</i>	\$2,566,047 94
<i>Constructed for the Public Land Depart- ment, and paid for out of their appropriation, 2,130 feet.</i>	
Total, 20,353 feet.	

*The above includes 3,214 feet of Old Sewers
which have been taken up and relaid.*

Cost of Materials, &c., viz ;

Brick,	6,412 12
Lumber,	2,284 73
Lime, Sand, Cement, and Clay,	1,952 35
Gravel and Dirt for filling,	344 80
Nails and Spikes,	102 23
Iron work, exclusive of spikes and nails,	62 93

Master Workmen, viz :

Contractors and Ma- sons,	7,183 96
Carpenters,	855 49
Pavers,	631 79
Stone Cutters,	60 89

	8,732 13
Laborers,	16,571 82

Carting Materials and re- moving earth,	1,038 07
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Overseer of Workmen, 12 months at \$45,	540 00
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Iron Manhole Covers, gate frames and other castings,	437 49
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Manhole Covers, furnished by the Internal Health Department,	432 96
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Engineering,

Work by this Department
in compiling a new and
correct set of plans of
all the Sewers in the
City; and, for other En-
gineering required by the

<i>Amounts carried forward,</i>	\$38,911 63	\$2,566,047 94
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Amounts brought forward, \$38,911 63 \$2,566,047 94

Sewer Department, giving Grade, making Plans, &c.	336 25
Expenses incurred in conse- quence of the change of Grade of the Sewer in Boylston Street,	401 13
Rent and Damages to a Dock in Maverick Street, E. Boston, in which a Sewer has for a long time discharged,	200 00
Keeping Superintendent's Horse and Chaise,	172 79
Tools, &c.,	110 82
Hire of Steam Engines for pumping water, including fuel,	91 50
Water for making Mortar,	75 00
Repairing Water Pipes, and Shutting off and letting on Water, where they interfered with Common Sewers,	50 73
Stationery and Binding for Superintendent's office,	45 43
Wharfage on Brick,	31 57
Fluid and Oil for Lanterns,	22 68
Stone Curbs for Manholes,	22 46
Tolls to East Boston Ferry Companies,	4 58
Piles and Driving same,	8 00
Refreshments for Commit- tee,	3 00

40,487 57

Per item No. 48 of Treasurer's account,

SALARIES.

*Paid the Salaries of the following City Offi-
cers for the year ending 31st March, 1860,
viz:*

Amount carried forward, \$2,606,535 51

Amount brought forward, \$2,606,535 51

MAYOR.

F. W. Lincoln, Jr., 4,000 00

TREASURER.

F. U. Tracy, 3,250 00

Clerk hire for Office, including the services of one Special Clerk, employed to pay off the laboring men of the Paving and Internal Health Departments, 6,500 00

Extra allowance in the Tax Season, by Special vote of the City Council, 850 00
10,600 00

Deduct.

Salary of one Clerk who attends exclusively to collecting the Water Rates, and which is transferred to the acc't of Water Works, 1,200 00

9,400 00

CITY CLERK.

S. F. McCleary, 2,500 00
 Assistant Clerks, 2,600 00

5,100 00

CITY SOLICITOR.

John P. Healey, 4,000 00
 Clerk hire and office expenses, 1,200 00

5,200 00

AUDITOR OF ACCOUNTS.

Elisha Copeland, 2,500 00
 Clerk hire, 2,200 00

4,700 00

Amounts carried forward, \$28,400 00 \$2,606,535 51

Amounts brought forward, \$28,400 00 \$2,606,535 51

CLERK OF COMMON COUNCIL.

W. P. Gregg, 1,300 00

ASSESSORS' DEPARTMENT.

Principal Assessors.

George Jackson, 1,600 00

Henry Sargent, 1,600 00

John D. Richardson, 1,600 00

George E. Head, 1,600 00

*Per Diem Assessors, or**Assistant Principals,*

at \$4 per day

each, while in the

streets, and \$3 when

in the office acting

as Assistant Assessors,

viz :

Wm. H. Lane.

38 days at \$4, and

32 at \$3, 248 00

Benj. Fessenden.

34 days at \$4, and

27 at \$3, 217 00

Otis Rich.

26 days at \$4, and

23 at \$3, 173 00

Cyrus Washburn.

34 days at \$4, and

21 at \$3, 199 00

James W. Merriam.

28 days at \$4, and

32 at \$3, 208 00

J. L. C. Amee.

32 days at \$4, and

22 at \$3, 194 00

A. R. Holden.

23 days at \$4, and

29 at \$3, 179 00

L. B. Barnes.

34 days at \$4, and

30 at \$3, 226 00

Am'ts car'd forw'd, \$8,044 00 \$29,700 00 \$2,606,535 51

<i>Am'ts brought for'd,</i>	\$8,044 00	\$29,700 00	\$2,606,535 51
J. G. Davis.			
23 days at \$4, and			
24 at \$3,	164 00		
Assistant Assessors,			
of which there are			
24, being two from			
each Ward, at \$3			
per day each while			
on duty,	3,609 00		
Secretary's Salary,	150 00		
Clerk hire for the			
Department,	4,205 74		
Chaise hire for Ward			
Two, E. Boston,	12 00		
Total for Assessors' } Department. }	_____	16,184 74	
CIVIL ENGINEER.			
James Slade,	2,800 00		
Assistant.			
N. H. Crafts,	<u>1,200 00</u>		
		4,000 00	
POLICE DEPARTMENT.			
Daniel J. Coburn,			
Chief,	2,200 00		
L. A. Ham, Deputy,	<u>1,500 00</u>		
		3,700 00	
PORT PHYSICIAN, at Deer Island.			
J. M. Moriarty,		200 00	
CITY PHYSICIAN.			
H. G. Clark,		1,000 00	
SUPERINTENDENT OF STREETS.			
Alfred T. Turner,	1,700 00		
Extra Allowance,	<u>200 00</u>		
		1,900 00	
SUPERINTENDENT OF SEWERS AND DRAINS.			
Simon B. Smith,		1,300 00	
<i>Amounts carried forward,</i>		<u>\$57,984 74</u>	<u>\$2,606,535 51</u>

<i>Amounts brought forward,</i>	\$57,984 74	\$2,606,535 51
SUPERINTENDENT OF INTERNAL HEALTH.		
Ezra Forristall,	1,700 00	
<i>Assistant.</i>		
Daniel B. Curtis,	<u>1,000 00</u>	
	2,700 00	
SUPERINTENDENT OF PUBLIC BUILDINGS.		
Samuel C. Nottage,	1,500 00	
SUPERINTENDENT OF PUBLIC LANDS.		
Robert W. Hall,	1,500 00	
SUPERINTENDENT OF LAMPS.		
Wm. Barnicoat,	1,000 00	
Clerk hire,	<u>200 00</u>	
	1,200 00	
CITY REGISTRAR AND SUPT. OF BURIAL GROUNDS.		
N. A. Apollonio,	1,300 00	
Clerk to do.,	<u>850 00</u>	
	2,150 00	
HARBOR MASTER.		
Samuel Cook, from 1st April to 14 Feb., at \$1,000 per annum,	870 55	
J. T. Gardner since,	<u>128 77</u>	
	999 32	
FIRE DEPARTMENT.		
<i>Chief Engineer.</i>		
George W. Bird,	1,200 00	
<i>Secretary of the Board of Engineers.</i>		
George H. Allen,	<u>800 00</u>	
	2,000 00	
<i>The Salaries of the Assistant Engineers, \$250 per annum each, are charged to the ap- propriation for the Fire De- partment.</i>		
<i>Amounts carried forward,</i>	<u>\$70,034 06</u>	<u>\$2,606,535 51</u>

Amounts brought forward, \$70,034 06 \$2,606,535 51
MARKET HOUSE.

Superintendent.

Charles B. Rice, 1,500 00
The Salaries of the Police Officer, the Weigher and the Porter, are charged to the appropriation for the Market House.

SECRETARY OF COMMITTEES.

Samuel C. Burr, 200 00
 Horace T. Rockwell, 988 00
 1,188 00

MESSENGER TO THE CITY COUNCIL.

O. H. Spurr, 1,200 00
Assistant Messenger.
 J. E. Hunt, 400 00
 1,600 00

BRIDGES.

Mount Washington Avenue.
 G. H. Davis, Supt., 1,300 00
Federal Street Bridge.
 E. C. Lemman, Supt., 1,200 00
Dover Street Bridge.
 A. J. Gaffield, Supt., 700 00
Meridian Street Bridge.
 Abner Knight, Supt., 400 00
Chelsea Street Bridge.
 E. T. Stowers, Supt., 200 00
 3,800 00

FANEUIL HALL.

Henry Taylor, Supt. and Ass't, 300 00

INSPECTOR OF MILK.

Henry Faxon, from 8th Aug't,
 at \$600 per annum, 388 76

78,810 82

Amount paid by Treasurer, per item No. 49 of his account, 80,010 82
Amount transferred to Water Works, 1,200 00

\$78,810 82

Amount carried forward, \$2,685,346 33

Amount brought forward,

\$2,685,346 33

SOUTH BAY IMPROVEMENT.

Payments to William Evans
on account of his Contract
of the 30th December,
1854, 25,174 80

Paid him also in full
settlement and re-
linquishment of
that Contract, as
per agreement, 57,857 71

83,032 51

Payments to same on account
of the New Contract of 9th
August, 1859, in which he
agrees to complete all the
work on this Territory for
the sum of \$210,000, on or
before 1st September, 1861,

62,100 00

Paid to Evans and others for
Repairing Wharf No. 1, on
this Territory,

9,684 91

Engineering Expens-
es, viz:

Salaries, 971 25
Instruments and Re-
pairs, 37 50
Stationery, Omnibus
fares, and Inciden-
tals, 16 63

1,025 38

Paid Ross & Lord
for building wharf
No. 3, 21,840 feet
at 89 cents, 19,437 60
Stringers and Bolts, 173 12

19,610 72

Salaries of the Superintend-
ents, viz:

J. D. Brayton, ten
months, 1,000 00

Am'ts carried forw'd, \$1,000 00 \$175,453 52 \$2,685,346 33

<i>Am'ts bro't forward,</i>	\$1,000 00	\$175,453 52	\$2,685,346 33
Horace Poland,			
132 days,	500 00		
J. H. Hazelton,			
120 days,	480 00		
Clerk hire,	10 00		
Two Experts for examination of the work and giving opinions on same,	<u>50 00</u>		
		2,040 00	
Paid Wm. Evans for use of Sloops for Dredging part of the Roxbury Channel and carrying off the Rocks and Stones which fell from the old <i>Bills</i> Wall,	660 00		
Same for pulling up part of the old foundation piles,	<u>154 00</u>		
		814 00	
Damages to vessels in consequence of the above-named obstructions in this Channel,		1,221 35	
Paid to Wm. Evans for Iron Bolts for the old Bulkhead,	233 54		
Less charged in last year's account,	<u>133 54</u>		
		100 00	
Building an Office for Superintendent on the territory,	154 79		
Furniture and warming apparatus, &c. for same,	<u>34 99</u>		
		189 78	
<i>Amounts carried forward,</i>		\$179,818 65	\$2,685,346 33

<i>Amounts brought forward,</i>	\$179,818 65	\$2,685,346 33
Refreshments and Carriage		
Hire for Committee,	178 99	
Teaming Timber,	24 00	
		180,021 64
<i>Amount paid by Treasurer, per item No. 50</i>		
<i>of his account,</i>	\$180,011 21	
<i>Amount not yet called for,</i>	10 43	
	<u>\$180,021 64</u>	

STATE TAX.

For our proportion of \$299,994, being the whole amount of the State Tax for the year 1859,	98,694 00
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Per item No. 61 of Treasurer's account.

STEAMER HENRY MORRISON.

This Boat runs from the City to Deer Island and to Rainsford Island, for the accommodation of the City and State Pauper Establishments there. The State allows \$1,600 per annum for the Rainsford Island business.

She is about 147 tons burthen, was built in Williamsburg, New York, in the year 1854.

Captain, Engineer and hands,		
one year,	3,506 00	
Repairs on Boat, Boiler and Engine, exclusive of Painting,	1,902 88	
Fuel,	1,305 32	
Dockage, one year,	1,200 00	
Painting Boat, Paints, Glazing, &c.,	688 16	
Water,	192 56	
Use of Steamer <i>Wide Awake</i> during repairs of this Boat,	160 00	
Life Preservers,	108 75	
Hose, 151 feet,	107 51	
Chandlery,	85 86	
<i>Amounts carried forward,</i>	<u>\$9,257 04</u>	<u>\$2,964,061 97</u>

<i>Amounts brought forward,</i>	\$9,257 04	\$2,964,061 97
Oil,	70 01	
Furniture and Cooking Apparatus,	69 38	
Packing,	35 16	
Hire of Tow Boat <i>Trader</i> ,	33 00	
Amount paid for services of a substitute during the illness of Captain Loring,	32 00	
Tallow,	30 90	
Custom-House Inspection and Renewal of Papers,	27 00	
New Ensign,	10 00	
Store Truck for use of Boat,	6 50	
Cotton Waste,	6 72	
Ice,	4 00	
Blank Books and Stationery,	3 75	
		9,585 46

Per item No. 47 of Treasurer's account.

SUFFOLK STREET PRIMARY SCHOOL HOUSE.

Paid for a lot of Land on Suffolk Street, between Castle and Lucas streets, on which is to be erected a New Primary School House, viz :

Contents, 10,922 feet, at 85 cents, 9,283 70

Per item No. 51 of Treasurer's account.

STABLES.

See City Stables, New, page 46.

SCHOOLS AND SCHOOL HOUSES.

The Net Expenditures by the City during the year, for carrying on the Public Schools, viz : 1 High, 1 Latin, 1 Normal, 18 Grammar, and 2 Primary; including the Repairs of the Houses, Salaries, Furniture, Fuel, and all Incidental Expenses of the same, amounted to \$373,668 61. The whole Expenditure on account of Schools and School Houses amounted to \$517,871 28.

<i>Amount carried forward,</i>	\$2,982,931 13
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<i>Amount brought forward,</i>	\$2,982,931 13
<i>The details comprising these items will be found under the following heads, viz :</i>	
GRAMMAR, HIGH, LATIN, AND NORMAL SCHOOLS.	
Incidental Expenses of this class of Schools, as per details on page 66,	53,785 26
INSTRUCTORS.	
Being for the Salaries of all the male and female Teachers now employed in these Schools, including Music, Drawing, and French Masters, as per details on the page 79,	184,764 79
	<u>238,550 05</u>
Less — Credits in Income account,	389 50
	<u>238,160 55</u>
PRIMARY SCHOOLS.	
Incidental Expenses, as per details on page 127,	42,567 84
Instructors, as per details on page 80,	93,351 17
	<u>135,919 01</u>
Less — Credits in Income account,	410 95
	<u>135,508 06</u>
Total Current Expenses of carrying on all the Public Schools, for the year,	373,668 61
Divided as follows :	
Salaries,	\$277,683 46
<i>Amounts carried forward,</i>	\$277,683 46
	<u>\$2,982,931 13</u>

<i>Amounts brought forward,</i>	\$277,683 46	\$2,982,931 13
Incidental Expenses,	95,985 15	
	<u>\$373,668 61</u>	

In addition to which sum there has been expended for New Houses, &c., as follows:

New Eliot School House,	45,414 85	
New Grammar School House in Ward 11,	21,617 59	
Rebuilding the Quincy School House,	31,137 53	
Addition to Brimmer School House Lot,	13,000 00	
Alteration of Hawes School House to a Primary School House,	14,715 18	
Finishing Lincoln S. House,	9,393 82	
Lot for a new New Primary School House on Suffolk Street,	9,283 70	
	<u>144,562 67</u>	
<i>Less—Credit,</i>	360 00	
School Houses,	144,202 67	
Current Expenses as above,	<u>373,668 61</u>	
	<u>\$517,871 28</u>	

The cost of School Houses, including Land and Expenditures for extensive alterations and repairs to the 30th of April, 1860, is estimated as follows:

Grammar and High,	1,377,000 00
Primary,	570,000 00
	<u>\$1,947,000 00</u>

TEMPORARY WATER LOAN.

Paid on this account all that became due this year of the Notes issued under this head by the City, in anticipation of the

<i>Amount carried forward,</i>	<u>\$2,982,931 13</u>
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<i>Amount brought forward,</i>	\$2,982,931 13
<i>Boston Water Scrip, as provided for in the act authorizing the construction of the Water Works,</i>	2,250 00

Per item No. 52 of Treasurer's account.

UNLIQUIDATED STREET CLAIMS,

For Widening and Extending Streets.

(See also Widening Streets, below.)

The following payments have been made this year, in settlement for Land and other Damages on account of Widening and Extending Streets, made prior to the commencement of this financial year, May 1, 1860; and which claims were not settled at the time the improvements were made, viz :

Battery Street—Watts; Board-		
man & al.,	1,566 80	
Chauncy Place—Church,	19,300 88	
Chardon Street—Parkman & al.,	5,898 17	
Devonshire Street Improvement		
—Bourne & al.; Bussy,	25,357 17	
Hanover Street—Crehore,	5,511 75	
Union Street,	56 66	
	<hr/>	
<i>Amount paid by Treasurer, per</i>		\$57,691 43
<i>item No. 53 of his account,</i>		
<i>Transferred by Auditor from Wid-</i>		
<i>ening Streets,</i>	154 83	
	<hr/>	
	\$57,691 43	
	<hr/>	

WIDENING STREETS.

See also Unliquidated Claims, above.

The following payments have been made in settlement of Land Damages, and other claims on account of Widening, Extending, and other improvements made in the Streets the present financial year—say between the 30th April, 1859, and 1st May, 1860, viz :

Albany Street — Locomotive		
Works; Jacob Bacon,	12,105 00	
Athens Street—Crane,	200 00	
Causeway Street—Goodnow,	695 00	
	<hr/>	
<i>Amounts carried forward,</i>	\$13,000 00	\$3,042,872 56

<i>Amounts brought forward,</i>	\$13,000 00	\$3,042,872 56
Cove Street— <i>Maloney,</i>	310 22	
Eliot Street— <i>Bacon,</i>	3,000 00	
Federal Street— <i>Webster,</i>	200 00	
Gold Street— <i>Flusk,</i>	400 00	
Harrison Avenue— <i>Tenney,</i>	4,293 25	
Hanover Street— <i>Barllett & al.,</i>	142 50	
Malden Street— <i>Driscoll,</i>	5,353 00	
North Charles Street— <i>Holton,</i>		
<i>&c.,</i>	3,918 50	
North Street— <i>See that head.</i>		
Prince Street— <i>Gas Co.,</i>	545 00	
Silver Street— <i>Samuels, &c.,</i>	365 00	
Tremont Street— <i>Whidden,</i>	728 33	
Washington Street— <i>Parker &</i>		
<i>Shimmin,</i>	4,840 00	
Worcester Square— <i>Allen,</i>	350 00	
Engineering, &c.— <i>For making</i>		
<i>a correct plan of all the Streets</i>		
<i>in Ward 12 (South Boston)</i>		
<i>per order of the City Council of</i>		
<i>15th March, 1858, viz :</i>		
Salaries,	1,664 50	
Instruments,	101 38	
Incidental Expenses, in-		
cluding Fuel,	88 90	
Rent,	50 00	
Stationery,	30 97	
	<hr/>	
	1,935 75	
Salary of the Secretary to the		
Committee on Widening Sts.,	500 00	
Payments to Referees and to		
Agents for negotiating set-		
tlements with Owners and		
Tenants,	328 00	
Incidental Expenses of Com-		
mittee,	292 63	
	<hr/>	
		40,502 18
<i>Amount paid by Treasurer, per</i>		
<i>item No. 54 of his account,</i>	40,913 01	
	<hr/>	
<i>Amounts carried forward,</i>	\$40,913 01	\$3,083,374 74

<i>Amounts brought forward,</i>	\$40,913 01	\$3,083,374 74
<i>Transfers by Auditor,</i>	410 83	
	<u>\$40,502 18</u>	

WHARF.

New City Wharf at the West End —

See New City Wharf, page 110.

WATER WORKS.

The payments on account of the Water Works for the present year have been as follows:

Drafts drawn by the Cochituate Water Board, including \$272,223 95 on account of the New Main from Brookline Reservoir,	377,293 72*
Salary of the Water Registrar, one year,	1,500 00
Salary of the Treasurer's Water Clerk, one year,	1,200 00
Cost of the Annual Visit by the City Government and Invited Guests to view the line of the Works,	501 10
	<u>380,494 82</u>

Amount paid by Treasurer, per item No. 55 of his account, 378,294 82

Amount not yet called for, 1,000 00

Add. Transfer by Aud'r from Salaries, for Water Clerk, 1,200 00
380,494 82

Interest paym'ts by the Treasurer this year on the Water

Amounts carried forward, \$380,494 82 \$3,083,374 74

*The whole payment on this account thus far is \$301,994 42. The whole cost is now estimated at \$306,000, being about \$25,000 less than the original appropriation for the Work

Amounts brought forward, \$380,494 82 \$3,083,374 74
Loans.

Per item No. 60 of his account, 294,873 78

675,368 60

The amount received to the credit of the Water Works this year, from all sources, has been \$353,465 37, per item No. 118 of Treasurer's account.

For details of payments on account of the Water Works, from the commencement of the Works, and for the net cost of the Water Works up to this date, income deducted, see Appendix.

WATER SCRIP.

Payments on account of the Permanent Water Loan, being Certificates of City Stock, with Coupons attached, issued for money borrowed on account of the construction of the Water Works, and which Scrip is known as the "Boston Water Scrip."

Of this Loan, all that became due in this financial year has been drawn for and charged off in the Auditor's Books, the amount being 803,000 00

Also—Scrip due in 1861 to the amount of

8,000 00

811,000 00

Amount paid by Treasurer, per item No. 56 of his account,

785,500 00

Amount outstanding on which the Interest is stopped, and for which the money is in the Treasury,

25,500 00

\$811,000 00

Total Expenditures on City ACCOUNT for } \$4,589,743 34
the year 1859-60,

Auditor's Office, July 3d, 1860.

ELISHA COPELAND,
Auditor of Accounts.

CITY INCOME.

Statement of the INCOME received on account of the CITY OF
BOSTON during the financial year 1859-60.

*Commencing with the first day of May, 1859, and ending with
the last day of April, 1860.*

*N. B. The Income on account of the COUNTY OF SUFFOLK,
which comprises the City of Boston, and the towns of Chelsea,
North Chelsea, and Winthrop, is contained in another statement.*

*☞ The City of Boston pays all the County expenses; owns all
the County Buildings, and receives all the County Income.*

ARMORIES.

Received from the State in reimbursement
in part, of the amount paid by the City to
Military Companies for rent of their
Armories,

\$3,775 00

Per item No. 76 of Treasurer's account.

AUDITOR OF ACCOUNTS.

Received from him in reimbursement of the
amount charged on page 34 of expendi-
tures,

300 00

Per item No. 119 of Treasurer's account.

BRIDGES.

Received from the Dorchester Horse Rail-
road Company the balance due by them
on account of the expense of widening
Federal Street Bridge,*

4,000 00

Per item No. 79 of Treasurer's account.

Amount carried forward,

\$8,075 00

**\$2,000 was received on this account last year, — thus making the whole payment by the
Railroad Company on this account \$6,000.*

152 INCOME, 1859-60. BONDS, &C. B. HARBOR.

Amount brought forward, \$8,075 00

BURIAL GROUNDS.

Received from the City Registrar, who is
now the acting Superintendent of Burial
Grounds, for Fees, &c., 76 50
Per item No. 78 of Treasurer's account.

BONDS AND MORTGAGES.

Received in Cash as follows, being for first
cash payment on Bonds taken for sales
of Lands made this year, and for instal-
ments on Bonds and Mortgages which
were on hand on the first day of May,
1859, viz:

On account of Neck Lands,	\$194,758 13	
Jail Lands,	13,515 53	
Old stone wharf,		
Commercial		
Street,	7,500 00	
City Wharf,	5,883 81	
South Boston		
Lands,	1,508 00.	
East Boston		
Lands,	670 00	
Sale of Primary		
Schoolhouse		
and Lot in		
South S't C't,	325 00	
		224,160 47

Per item No. 77 of Treasurer's account.

BOSTON HARBOR.

Sale of Old Materials,	54 00	
Part of expenses charged for		
the Harbor Survey, — re-		
funded,	119 45	
Received from Auditor,	2 50	
		175 95

Per item No. 80 of Treasurer's account.

CITY DEBT.

Amount obtained on City Notes issued this
year for Loans authorized by the City

<i>Amount carried forward,</i>	\$232,487 92
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<i>Amount brought forward,</i>		\$232,487 92
Government, at various times, for the following objects, viz:		
Purchase of the two Ferries to East Boston,	250,000 00	
South Bay Improvement,	150,000 00	
Albany Street Extension,	84,800 00	
Additional Appropriations for the year 1858-59,	75,000 00	
Public Lands,	48,000 00	
New Grammar School House, Ward 11, on Northampton Street,	35,000 00	
New Wharf on North Grove Street for City Stables, &c.,	30,500 00	
New Eliot School House,	30,000 00	
Alteration of the Hawes School House, Ward 12,	15,000 00	
Steam Engine House and Ward Room in Ward 1,	12,000 00	
Mount Hope Cemetery,	5,500 00	
		735,800 00

Per item No. 81 of Treasurer's account.

CITY REGISTRAR.

Received from this Officer for Certificates of Intentions of Marriage issued by him, 1,305 00

Per item No. 82 of Treasurer's account.

CITY CLERK.

Received from the City Clerk for the following collections by him, viz:

Recording Mortgages of Personal Property, Mechanics' Liens and Certificates of Joint Stock Companies,	915 06
Licenses for Billiard Saloons,	439 00
For use of Faneuil Hall,	162 00
Licenses for Intelligence Offices,	11 00
Certificates under the City Seal,	11 00

1,538 06

Per item No. 83 of Treasurer's account.

Amount carried forward, \$971,130 98

Amount brought forward, \$971,130 98

DOG FUND.

Received from City Clerk for Dog Licenses
from April 1st to October 1st, 1859, 2,575 00
Per item No. 84 of Treasurer's account.

EXTERNAL HEALTH.

Amount received from the Port Physician,
located at Deer Island, being the legal
Fees collected by him from vessels
boarded and inspected on their arrival
at the Quarantine Ground from foreign
ports, 155 00
Per item No. 85 of Treasurer's account.

FIRE DEPARTMENT.

Received from the Chief Engineer, viz :
For two spare Engines sold, 1,150 00
Five old Hose Carriages, 200 00
Old Hose, 494 75
From Auditor, 478 82

2,323 57
Per item No. 86 of Treasurer's account.

GRAMMAR SCHOOLS.

For sale of old materials, 60 00
From Auditor, 39 00

99 00
Per item No. 87 of Treasurer's account.

GRAMMAR SCHOOL HOUSES.

Received for a right of way in the rear of
the New Franklin School House Lot, on
Ringgold Street, 300 00
Per item No. 88 of Treasurer's account.

HOUSE OF CORRECTION.

Received from this Institution, being the
proceeds of the Labor of the inmates,
including sales of Fruit, &c., 24,658 87
Per item No. 89 of Treasurer's account.

Amount carried forward, \$1,001,242 42

Amount brought forward, \$1,001,242 42

HOUSES OF INDUSTRY, REFORMATION, &c.

Received from the Directors, for proceeds
of the Labor of the inmates in those
establishments, including the sale of
Vegetables, &c., \$1,893 41

From the Commonwealth, for
transportation of their Paupers, 229 20

2,122 61

Per item No. 90 of Treasurer's account.

HAY SCALES.

Received for Weighing-Fees at the South
Scales, 22 32

Per item No. 91 of Treasurer's account.

INTERNAL HEALTH.

Received from the Contractor
for the House Offal for one
year, 3,625 00

Received from the County for
conveying Prisoners from
Lock-ups to Jail, 3,146 75

Sale of Ashes, 3,020 28

Received from the Superin-
tendent of the Paving De-
partment, for use of Teams,
&c., employed by that De-
partment, 2,278 62

*N. B. All the Teams owned by
the City are kept at the expense
of the Internal Health Depart-
ment.*

Received from individuals, in
reimbursement of expendi-
tures by the City, for abat-
ing nuisances on their prem-
ises, 1,835 52

Amounts carried forward, \$13,906 17 \$1,003,387 35

<i>Amounts brought forward,</i>	\$13,906 17	\$1,003,387 35
From Public Land Department for Edge and Corner Stone,	568 75	
Sale of Stable Manure,	441 67	
From Sewer Department, for Manhole Covers, furnished from the shops of this Department,	432 00	
From Fire Department, for New Reservoir Covers,	237 75	
Sales of Horses,	145 00	
From Police Department for conveying Prisoners from Station Houses to the City Lock-ups,	177 50	
Sales of Street Dirt,	123 00	
Sale of old Vehicles,	90 00	
Carting Dirt from sundry places, at the request and at the cost of the applicants,	80 50	
From Superintendent for services of Laborers on Pay Roll,	66 75	
Burial Ground Department, for Manure supplied them,	65 00	
Sale of old materials,	37 70	
Overseers of the Poor, for Transportation of Paupers,	10 75	
For conveying an invalid to Deer Island,	5 00	
		<hr/> 16,387 54

Per item No. 93 of Treasurer's account.

INTEREST.

Received as follows, viz :

On Bonds, Mortgages and Stock negotiated,	31,789 18	
Deposits in Bank,	35,724 62	
Delinquent Taxes, &c.,	5,721 15	
Delinquent Rents,	258 89	
		<hr/> 73,493 84

Per item No. 94 of Treasurer's account.

<i>Amount carried forward,</i>	<hr/> \$1,093,268 73
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Amount brought forward, \$1,093,268 73

INCIDENTAL EXPENSES.

Collections by Auditor and City Solicitor, in reimbursement of expenses paid by the City for the support of individuals in the State Lunatic Hospitals at Taunton and Worcester,	223 84	
For sale of City Ordinances,	30 00	
For Damages refunded,	25 00	
		278 84

Per item No. 97 of Treasurer's account.

INSTRUCTORS' GRAMMAR SCHOOLS.

Received for Interest on Trust Funds,	350 50
<i>Per item No. 94 of Treasurer's account.</i>	

INSTRUCTORS PRIMARY SCHOOLS.

Received from Auditor,	82 00
<i>Per item No. 95 of Treasurer's account.</i>	

LUNATIC HOSPITAL, SOUTH BOSTON.

This House is under the control of the Board of Directors of Public Institutions, which see.

Received from Cities, Towns, and individuals for support of Patients in this House,	4,313 60
<i>Per item No. 98 of Treasurer's account.</i>	

LANDS.

See Public Lands.

LIBRARY.

Received from City Treasurer, for interest on Library Trust Funds,	4,560 00	
<i>Amounts carried forward,</i>	<i>\$4,560 00</i>	<i>\$1,098,293 67</i>

158 INCOME, 1859-60. MILITIA BOUNTY, MARKET, ETC.

<i>Amounts brought forward,</i>	\$4,560 00	\$1,098,293 67
Received from Librarian, viz:		
For Catalogues Sold,	315 51	
Fines from Delinquents,	<u>134 49</u>	
	450 00	
		5,010 00

LAWRENCE LIBRARY FUND.

Amount of a legacy by Hon. Abbott Lawrence to the Public Library, which is to be invested in City six per cent. stock,	10,000 00
<i>Per item No. 99 of Treasurer's account.</i>	

MILITIA BOUNTY.

Received from the Commonwealth, in reimbursement of what the City had advanced to its Volunteer Militia, in conformity with the requirement of the Act of 24 March, 1840,	8,414 50
<i>Per item No. 100 of Treasurer's account.</i>	

MARKET.

Amount received from Superintendent of Markets, for sales of Coal to the occupants of stalls during the year,	208 80	
For old materials sold,	<u>326 80</u>	
		535 60

Per item No. 98 of Treasurer's account.

The Rents of the Stalls, Cellars, &c., of the Market Houses amounted to \$68,519 27, is entered under the head of Rents.

MOUNT HOPE CEMETERY.

Received from Trustees for lots sold, viz:		
Eleven at \$60 each,	660 00	
Eight at \$100 each,	800 00	
One at \$525,	525 00	
One at \$300,	300 00	
One at \$85,	<u>85 00</u>	
<i>Amounts carried forward,</i>	\$2,370 00	\$1,022,253 77

<i>Amounts brought forward,</i>	\$2,370 00	\$1,022,253 77
For Digging Graves for owners of lots,	1,005 50	
For Grading of Lots, Setting Fence, Posts, &c., for owners of Lots,	703 50	
For 77 Grave Lots sold at \$6 each,	462 00	
For one Yoke of Oxen sold,	202 00	
		4,743 00

Per item No. 102 of Treasurer's account.

NEW CITY WHARF.

Received for old buildings sold,	140 00
<i>Per item No. 103 of Treasurer's account.</i>	

OVERSEERS OF THE POOR.

Received from the Overseers for Collections by them from other Cities and Towns for support of Poor, chargeable to them,	2,120 10
<i>Per item No. 104 of Treasurer's account.</i>	

PAVING.

For Assessments on Individuals for cost of furnishing and laying Edgestones and Sidewalks,	4,582 77	
For Old Iron Blocks, taken up in Washington Street,	2,000 00	
From Land Department for Edgestone and Corners sold them,	1,122 74	
From Fire Department for laying Granite Drive Ways for Entrances to Engine Houses,	297 86	
From Water Works for Repaving Streets,	261 00	
From Bridge Department for repaving on Federal Street Bridge,	73 20	
From Sundry persons for Old Paving Stones,	48 03	
<i>Amounts carried forward,</i>	\$8,385 60	\$1,029,256 87

<i>Amounts brought forward,</i>	\$8,385 60	\$1,029,256 87
For Old Wooden Blocks taken up in Washington Street,	<u>21 80</u>	
		8,407 40
<i>Per item No. 105 of Treasurer's account.</i>		

PRIMARY SCHOOLS.

Received for Rent of part of a Building on Joy and Myr- tle Streets, hired for the accommodation of Primary Schools,	186 21	
Received from Auditor,	<u>142 74</u>	
		328 95
<i>Per item No. 119 of Treasurer's account.</i>		

PUBLIC LANDS.

Received in Cash for sales of Lands, &c., made in cases where no Bonds or Mort- gages were taken, viz:		
Dedham Farm, sold,	4,150 50	
Land on Church Street,	954 00	
Received from a purchaser of several House Lots on the Neck Lands in compromise of his forfeiture of the same by not complying with the conditions of sale,	650 00	
Primary School House Lot at South Boston,	453 75	
Land on Chester Park,	64 50	
From Superintendent of Sew- ers, for collections by him from individuals for right of entry into Sewers made at the expense of, and charged to the Public Land Appro- priations,	2,968 27	
From Superintendent of Pub- lic Lands for same,	348 30	
Rent from Agricultural Fair Grounds,	<u>1,000 00</u>	
<i>Amounts carried forward,</i>	\$10,589 32	\$1,037,993 22

<i>Amounts brought forward,</i>	\$10,589 32	\$1,137,993 22
Sale of Edgestones,	<u>117 20</u>	
		10,706 52

Per item No. 106 of Treasurer's account.

POLICE.

Licenses for Carriages, Trucks, Wagons, and other vehicles,	3,661 00
Received for Licenses for Theatres and other places of Public Amusement,	1,050 00
For services of Police Officers placed there at the City's expense,	2,798 35
Dog Licenses, before the new Law went into effect,	38 00
Proceeds of sales of unclaimed goods,	31 77
Rent of Stands in Haymarket Square for the sale of newspapers, &c.,	<u>10 00</u>

Per item No. 107 of Treasurer's account. 7,589 12

PUBLIC INSTITUTIONS.

*See House of Correction, House of Industry,
and Lunatic Hospital.*

RENTS.

*The amount received for Rents during the
year has been as follows:*

OLD MARKET HOUSE.

Stalls,	35,571 72
Cellars,	11,932 32
Outside Stands,	1,836 00
Public Scales,	408 23
	<u>49,748 27</u>
Quincy Hall,	4,500 00

Total for M. House } and Quincy Hall, }	54,248 27
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FANEUIL HALL.

Balance due for rent

<i>Amounts carried forward,</i>	\$54,248 27	\$1,156,288 86
21		

<i>Amounts brought forward,</i>	\$54,248 27	\$1,156,288 86
that accrued before the lower floor was converted into a market house,	413 20	
Market Stalls,	12,939 24	
Cellars,	<u>5,831 76</u>	
	19,184 20	
OLD STATE HOUSE.		
Lower Floor,	5,750 00	
Basement,	2,500 00	
Chambers,	<u>2,875 00</u>	
	11,125 00	
WHARF PROPERTY.		
Jail Wharf in Cambridge S't,	1,750 00	
BRIDGE ESTATE.		
Store at the junction of Court and Tremont Streets; pur- chased in 1849, with others which were removed, for the purpose of widening both of those Streets,	1,800 00	
CELLARS.		
Two under the City Hall,	400 00	
LANDS, viz :		
From the Gravel Farm in Ded- ham, for balance due last year,	80 00	
Land at the junction of Ann and Commercial Streets,	100 00	
Land on Brookline Street,	95 50	
On Harrison Avenue,	15 00	
On Newton Street,	30 00	
At City Point, South Boston,	45 00	
TOWN SLIP.		
Foot of Belcher's Lane, be- tween Rowe's Wharf and Foster's Wharf,	50 00	
SOUTH BAY.		
Wharf No. 2. 18 months to first of April,	<u>1,100 00</u>	
<i>Amounts carried forward,</i>	\$90,022 97	\$1,156,288 86

<i>Amounts brought forward,</i>	\$99,022 97	\$1,156,288 86
EASTERN RAIL ROAD WHARF,	625 00	
HOUSE, No. 20 Bridge Street,	100 00	
NILES BLOCK, Rooms,	37 50	
		90,785 47

Per item No. 110 of Treasurer's account.

REGISTRAR. *See City Registrar.*

STEAMER HENRY MORRISON.

Received for earnings of the Boat, viz :

From Commonwealth, for transportation of paupers, stores, &c., to and from their establishment at Rainsford Island,	1,600 00	
From House of Industry &c., for transportation of materials, paupers, stores, &c., to and from Deer Island, one year,	2,200 00	
From Sale of Old Hose,	8 00	3,808 00

Per item No. 111 of Treasurer's account.

SUSPENSE ACCOUNT.

Received from the Metropolitan and Middlesex Horse Rail Road Companies, in conformity with orders of the Board of Aldermen of 31 December, 1859,	14,000 00
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Per item No. 115 of Treasurer's account.

SOUTH BAY.

For sales of Old Lumber,	213 00
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Per item No. 114 of Treasurer's account.

SEWERS AND DRAINS.

Received for assessments on sundry persons, for their proportion of the cost of New Sewers, and for the right to enter old ones,	8,534 61
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Received from the Superintendent of Sewers, for collections made by him on the same account,	1,967 08
--	----------

<i>Amounts carried forward,</i>	\$10,501 69	\$1,265,095 33
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<i>Amounts brought forward,</i>	\$10,501 69	\$1,265,095 33
Received for assessments on School Houses and Engine Houses for the same pur- pose,	<u>179 78</u>	

10,681 47

*Per item No. 112 of Treasurer's account.***SCHOOL FUND.**

From Commonwealth for the City's pro- portion of the Income from the State School Fund,		6,045 90
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*Per item No. 112 of Treasurer's account.***TAXES.**

For collections during the year, viz:

On Tax for year 1859,	2,344,770 28
1858,	111,246 51
1857,	19,162 12
1856 & prior,	<u>451 58</u>

Per item No. 116 of Treasurer's account. 2,475,630 49**WIDENING STREETS.***The following items have been received to the credit of this account, viz:*

For sales of land connected with the Extension of Devon- shire Street,	42,860 64
For Rent and Taxes on lot and Store, corner of Washing- ton and Water Streets,	2,242 50
For sale of Land acquired by straightening the line on Washington near Milk S't,	<u>542 50</u>

45,645 64

*Per item No. 117 of Treasurer's account.***WATER WORKS.***Receipts on this account, viz:*

For Water Rents, viz:

Due in 1860,	277,024 54
1859,	64,240 98
1858,	<u>213 98</u>

341,479 50

Amounts carried forward, \$341,479 50 \$3,803,098 83

Amounts brought forward, \$341,479 50 \$3,803,098 83

SHUTTING OFF AND LETTING ON

Water, viz:

Due in 1860,	858 00
1858 & 1859,	<u>752 00</u>

1,610 00

MORTGAGE NOTES.

Received on Notes and Mortgages collected this year,

5,054 88

INTEREST on Mortgage Notes,

579 48

WATER BOARD.

Payments by this Board into the Treasury, viz:

Service Pipe and laying same for new Water takers, 2,093 80

Shutting off and letting on Water for repairs, and for waste, 1,632 30

Sales of Land 501 87

Rent of the Arches under the Beacon Hill Reservoir, 300 00

Rents from other sources, 29 00

Sales of Old Buildings, &c., 104 40

Sales of Fire Wood, 40 14

Sales of Stone, 40 00

4,741 51

Per item No. 118 of Treasurer's account,

353,465 37

Total Income on CITY ACCOUNT for the }
year 1859-60, }

\$4,156,564 20

For the Income on account of the COUNTY OF SUFFOLK, see County Account, page 176.

Auditor's Office, 3d July, 1860.

ELISHA COPELAND,

Auditor of Accounts.

COUNTY EXPENDITURES.

STATEMENT OF EXPENDITURES ON ACCOUNT OF THE COUNTY OF SUFFOLK, DURING THE FINANCIAL YEAR 1859-60.

*Commencing with the first day of May, 1859, and ending with
the last day of April, 1860.*

PAYMENTS ON THE MAYOR'S DRAFTS.

*For amounts drawn for by the Mayor, in the usual form, and
paid through the Auditor's Office, viz:*

SALARIES.

• Superior Court.

Chief Justice, one quarter to
July 1st, 1859, \$800 00

Three Associate Justices, one
quarter each to 1st July,
1859, at \$3,000 per annum, 2,250 00

Clerk.

*The Salary of this Officer is
paid by Fees from his Office.*

Assistant Clerk.

J. A. Willard, one qr. to July
1st, 1859, 450 00

*The above Salaries are fixed by
the State, but are payable by
the City.*

Police Court.

Salaries of the three
Judges of this Court

Amount carried forward, \$3,500 00

<i>Amount brought forward,</i>	\$3,500 00	
at \$2,200 each per annum,	6,600 00	
Thomas Power, Clerk part of the year,	1,542 32	
Seth Tobey, as 2d Assistant and as Clerk, balance of the year,	1,713 07	
Wm. Knapp, First Assistant,	1,800 00	
Jacob Homer, part as 3d and part as 2d Assistant,	1,099 04	
S. L. Knapp, part as 4th and part as 3d Assistant,	763 62	
Wm. T. Connolly, Fourth Assistant, from February 9th,	44 41	
	<hr/>	13,562 46
<i>Sheriff.</i>		
John M. Clark, one quarter, to April 4th, 1860, at \$2,500,	625 00	
<i>Supreme Judicial Court.</i>		
Assistant Clerk's Salary (<i>fixed by State</i>),	1,500 00	
<i>Keeper of the Court House.</i>		
Wm Easterbrook, one year,	700 00	
<i>Keeper of the Police and Justices' Court Rooms, and other service.</i>		
H. C. Stratton,	525 00	
J. D. Coburn, for services in Police Court, in paying Witness and Officers' Fees, and keeping an account of amounts received for Transportation of Prisoners,	833 33	
<i>Keeper of Probate Office and Registry of Deeds Building.</i>		
C. P. Gould, Care and Cleaning one year,	410 50	
<i>Chaplain to Jail.</i>		
Perez Mason, one year,	500 00	
	<hr/>	22,156 29
<i>Amount carried forward,</i>		<hr/> \$22,156 29

<i>Amount brought forward,</i>		\$22,156 29
COURT HOUSE.		
Painting and Glazing,	619 35	
Carpenters' Work and Stock,	496 08	
Masons' Work and Whitewash-		
ing,	370 05	
Gas Fixtures,	231 55	
Warming Apparatus,	180 32	
Putting up Rails in Superior		
Court Room,	166 62	
Plans for Alterations and En-		
largement,	125 00	
Plumbers' Work,	80 13	
Locksmiths' Work,	71 62	
Repairing Fence and Iron Work,	46 72	
Repairing Window Shades and		
Covered Doors,	37 98	
Carting,	8 98	
Slating,	2 49	
		2,436 89
JAIL.		
New Drain,	325 39	
New Fence,	262 27	
Glazing,	47 44	
Gas Fixtures,	14 00	
Examination of Old Drain,	10 00	
		659 10
FURNITURE, viz :		
For Court House,	2,016 75	
For Registry of Deeds and Pro-		
bate Building,	514 31	
		2,531 06
FUEL.		
For Court House,	1,148 67	
For Registry of Deeds and Pro-		
bate Building,	204 61	
		1,353 28
GAS LIGHT, viz :		
For Court House,	1,143 29	
For Registry of Deeds and Pro-		
bate Building,	36 86	
		1,180 15
<i>Amount carried forward,</i>		\$30,316 77

COUNTY EXPENDITURES — 1859-60.

169

<i>Amount brought forward,</i>		\$30,316 77
PRINTING, STATIONERY, BLANK BOOKS, &C.		
Registry of Deeds,	304 51	
Probate Office,	289 90	
Court House,	<u>24 00</u>	
		618 41
INDEXES FOR REGISTRY OF DEEDS.		
Paid D. S. Gilchrist, for services in preparing six volumes of arranged Indexes of Deeds for the County of Suffolk, viz: Three volumes " <i>Grantor</i> " and " <i>Grantee</i> " for the years 1800 to 1854,	1,402 43	
Three volumes of " <i>Grantor</i> " and " <i>Grantee</i> " Indexes, un- der an Order of Board of Aldermen passed January 18th, 1859,	<u>1,474 75</u>	
		*2,877 18
RENTS.		
Offices for the Commonwealth's Attorney and his Assistant,	400 00	
Meionaon Hall in Tremont Temple from Sept. 27th 1859 to Feb. 8th, 1860, for accommodation of the Court of Insolvency,	<u>496 00</u>	
		896 00
COUNTY ROADS and BRIDGES.		
Cost of repairing Point Shir- ley Road, and removing snow and ice from the same,	<u>199 75</u>	
<i>Amounts carried forward,</i>	\$199 75	\$34,708 33

*By the Statute of 1856, ch. 292, the County Commissioners in each County are required to procure in each year, a copy of the Indexes of the preceding year, in which the "*Grantors*" and "*Grantees*" names are to be arranged in lists, according to their surnames. The County Commissioners were authorized by the same Act to have all the Indexes to the records now existing similarly arranged, if they see fit so to do. It was under this law that the above-named volumes were compiled, by order of the Board of Aldermen, as County Commissioners.

<i>Amounts brought forward,</i>	\$199 75	\$34,708 36
Repairs on Point Shirley Bridge, viz:		
Lumber,	203 15	
Carpenters' Work,		
Nails & Spikes,	387 10	
	<u>590 25</u>	
		790 00
LAW LIBRARY.		
Contributed to the use of the Social Law Library as required by the Statutes of 1859, ch. 172,		1,000 00
PRISONERS.		
Paid the Internal Health Department for conveying Prisoners to and from the Lock- ups and Jail,		3,146 75
REGISTRAR OF DEEDS.		
Hire of Copyists for Recording Deeds which were left unrecorded by the late Registrar on his resignation,		1,453 62
FINES.		
Paid the Milk Inspector for his proportion (<i>one half</i>) of Fines imposed by the Po- lice Court on persons con- victed for selling adulter- ated milk,	177 50	
Paid C. E. Stratton half of a fine imposed and collected from a party for the sale of Woodcock out of season,	<u>50 00</u>	
		227 50
WASHING AND CLEANING.		
Paid for Washing, & Cleaning Windows, Paint and Floors in the Registry of Deeds and Probate Offices,	180 50	
Extra Cleaning, Washing Win- dows and Cleaning Paint,	<u>156 99</u>	
<i>Amounts carried forward,</i>	\$337 49	\$41,326 23

COUNTY EXPENDITURES — 1859-60.

171

<i>Amounts brought forward,</i>	\$337 49	\$41,325 23
Beating Carpets,	17 33	
	<hr/>	354 82
WATER RATES.		
For Court House,	95 00	
Probate and Registry Build- ings,	31 00	
	<hr/>	126 00
ENLARGEMENT OF COURT HOUSE.		
Paid Wm. I. Bowditch for ex- amining the right of the City to extend the Court House on the Court Square end,	60 37	
Paid for negotiation relating to the purchase Land to be occupied by the proposed extension,	50 00	
	<hr/>	110 37
ICE.		
For Court House,	29 00	
Registry of Deeds and Pro- bate Offices,	6 00	
	<hr/>	35 00
PROBATE OFFICE AND REGISTRY OF DEEDS BUILDING.		
<i>Enlargement of the same per order of the County Commissioners, viz:</i>		
Iron Work,	4,888 37	
Stone and Stone Work per contract; and other Stone Work,	3,282 28	
Lumber and Carpenters' work,	2,918 55	
Labor,	2,507 42	
Brick,	1,551 73	
Steam Heating Apparatus,	1,200 00	
Other Apparatus for Warming,	39 75	
Plans and Specifications,	700 00	
Masons' Work,	612 75	
Raising Roof,	600 00	
	<hr/>	
<i>Amounts carried forward,</i>	\$18,300 85	\$41,952 42

<i>Am'ts brought forward,</i>	\$18,300 85	\$41,952 42
Painting,	576 74	
Lime, Sand, and Cement,	513 32	
Plastering,	462 00	
Glass,	382 51	
Plumbing,	366 19	
Gas Fixtures,	267 85	
Copper Gutters and other Cop- per Work,	206 51	
Painting and Washing down Stone Work,	134 00	
Tools, Hose, &c.,	55 71	
Repairing Roof,	43 82	
Teaming,	39 00	
		21,348 50

IRON BALCONY.

Cost of constructing the Iron Balcony connecting the Registry of Deeds Building with the City Hall,

		884 91
<i>Amount paid by Treasurer, per item No. 140 of his account,</i>	63,532 08	64,185 83
<i>Amount not yet called for,</i>	630 39	
<i>Transfer by Auditor from other accounts,</i>	23 36	
	<u>\$64,185 83</u>	

COUNTY DRAFTS.

The following payments were made on requisitions by the County authorities, and are not drawn for by the Mayor; nor are they, in any way under the control or supervision of the City authorities, viz:

SUPREME JUDICIAL COURT.

Jurors' Fees,	3,175 39	
Constables,	1,296 55	
Sheriff, (to 4th January, 1860,)	355 04	
Clerk,	335 35	
Incidental expenses,	294 60	
Messenger,	183 00	
<i>Amounts carried forw'd,</i>	\$5,639 93	\$64,185 83

<i>Amounts brought forward,</i>	\$5,639 93	\$64,185 83
Crier,	135 00	
Witness Fees,	120 20	
Deputy Sheriff,	18 00	
Hack Hire,	7 00	
	<u>5,920 13</u>	

Per item No. 145 of Treasurer's account.

SUPERIOR COURT. — Civil Cases.		
Jurors' Fees,	16,918 88	
Incidental Expenses,	5,249 76	
Constables' Fees,	4,212 84	
Messenger and Asst.,	1,429 51	
Sheriff (to Jany. 4th, 1860),	994 40	
Deputy Sheriff,	871 25	
Chelsea Officers,	766 72	
Crier,	709 00	
Rent,	450 00	
Chelsea Justices,	293 51	
Chelsea Witnesses,	11 63	
	<u>31,907 50</u>	

Per item No. 143 of Treasurer's account.

POLICE COURT.		
Constables' Fees,	10,553 42	
Witness,	6,029 50	
Truant Officers,	169 55	
	<u>16,752 47</u>	

Per item No. 144 of Treasurer's account.

SUPERIOR COURT. — Criminal Cases.		
Witness Fees,	15,104 80	
Constables,	11,778 02	
Jurors,	11,408 08	
Clerk,	6,576 86	
Incidental Expenses,	3,186 76	
Officers of the Police Court,	2,605 18	
Deputy Sheriffs,	1,577 24	
Crier,	1,029 97	
Hack Hire,	1,015 25	
	<u>\$54,282 16</u>	
<i>Am'ts carried forw'd,</i>	\$54,282 16	\$54,580 10 \$64,182 83

Am'ts brought forw'd, \$54,282 16 \$54,580 10 \$64,185 83

Sheriff (to Jany. 4th,
1860), 969 62

Chelsea Justice and
Officers, 196 76

55,448 54

*Per item No. 142 of Treasurer's
account.*

CORONER'S INQUESTS.

Jurors' Fees, *paid on
seventy-six cases of
Inquest on Dead
Bodies & on Fires
—also on views of
Dead Bodies when
no Inquests were held,* 2,380 56

Coroners & Justices, 992 00

Scribes, 320 00

Constables, 310 65

Medical Examinations, 247 00

Witnesses, 244 37

Incidental Expenses, 133 20

4,627 78

*Per item No. 146 of Treasurer's
account.*

BOARD OF COUNTY ACCOUNTS.*

Allowance to Mem-
bers of this Board
for their services, 165 00

Salary to the Clerk
of this Board for
one year, 150 00

Copyist and extra
Clerks in the Po-
lice and Justices'
Courts, 1,180 61

Printing for Police
& Justices' Courts, 576 00

Crier in Justices'
Court, 374 00

Am'ts carried forward, \$2,445 61 \$114,656 42 \$64,185 83

* This Board is composed of the Judge of Probate and the three Justices of the Police Court. They receive \$8 each, per day, when on duty.

Am'ts brought forw'd, \$2,445 61 \$114,656 42 \$64,185 83

Stationery for Po-
lice and Justices'
Courts, 372 89

Salary of the Messen-
ger of Police and
Justices' Courts, 209 14

Reform School for Girls.
Cost of applica-
tion for entries
into this School
at Lancaster, 163 52

Examination of Bills
of Costs in Police
Court, 25 00

Hack Hire, 20 25

Incidental Expenses, 7 75

3,244 16

*Per item No. 141 of Treasurer's
account.*

JAIL ACCOUNT.

Balance of the Jail accounts,
being for expense of keeping
Prisoners, &c., in the County
Jail, 25,391 99

143,292 57

Total Expenditures on COUNTY ACCOUNT for }
the year 1859-60. } \$207,478 40

Auditor's Office, 3d July, 1860.

ELISHA COPELAND,

Auditor of Accounts.

COUNTY INCOME.

STATEMENT OF THE RECEIPTS ON ACCOUNT OF THE COUNTY OF SUFFOLK,

During the Financial Year
1859-60.

*Commencing with the first day of May, 1859, and ending with
the last day of April, 1860.*

COUNTY BALANCES.

Received from the Commonwealth for the
proportion which the State allowed,
being two thirds of the net cost of Crimi-
nal prosecutions up to 31st December,
1859, \$29,829 40

Per item No. 160 of County Treasurer's account.

*This income will no longer be received, it being
stopped by the Act of 1859, ch. 196.*

SHERIFF.

Received from the Sheriff of the County for
Fines and Costs taxed in the Municipal
Court, from February to June, 1859, in-
clusive, and collected by him, 2,874 16

Per item No. 149 of Treasurer's account.

Amount carried forward, \$32,703 56

Amount brought forward,

\$32,703 56

By act of 1859, ch. 196, the Municipal Court was merged in the Superior Court, from and after 1st July, 1859; and all Fines and Costs from that time were payable to the State Treasurer, instead of being payable to the County Treasurer. This accounts for the small amount of Fines and Costs paid by the Sheriff and the Deputy Jailer on this account. By act of 1860, ch. 192, these fines and costs will again revert to the County after 30th June, 1860.

DEPUTY JAILER.

Received from the Deputy Jailer for Fines and Costs imposed by the Municipal and Police Courts, from 31st March, 1859, to 31st December, 1859, inclusive, and collected by him at the Jail,

3,810 09

Per item No. 150 of Treasurer's account.

SUPREME JUDICIAL COURT.

Received from the Clerk of this Court, for Fees collected by him in the year 1859,

3,376 08

Less — Salary \$2,000, and half surplus fees \$688 04

2,688 04

688 04

Per item No. 156 of Treasurer's account.

SUPERIOR COURT. Civil Actions.

Received from the Clerk of this Court, for Fees collected by him for the first half of the year, 1859,

4,756 73

Less—His salary,

1,500 00

3,256 73

Per item No. 157 of Treasurer's account.

SUPERIOR COURT. Criminal Actions.

Received from the Clerk, *pro tem.*, of this Court, for half surplus fees, for the month of September, 1859, viz:

Amount carried forward,

\$40,458 42

<i>Amount brought forward,</i>			\$40,458 42
Fees,	705 14		
<i>Less — Salary one month,</i>	<u>100 00</u>		
One half of this surplus	605 14	is	302 57

Per item No. 155 of Treasurer's account.

POLICE COURT.

Received from the Clerks of this Court, for			
Fines and Costs collected by them, viz:			
Thomas Power, from	to 8th Feb.		
1860,	10,230 46		
Seth Tobey, from 8th Feb. to			
30th April, 1860,	<u>1,200 95</u>		
			11,431 41

JUSTICES' COURT.

Received from the Clerks of the Police			
Court, for Fees collected by them in the			
Justices' Court, viz:			
Thomas Power, from	to 8th Feb.		
1860,	2,257 96		
Seth Toby, since that date to			
30th April, 1860,	<u>268 23</u>		
			2,526 19

Per item No. 153 of Treasurer's account.

FINES.

Received from the Master of the House of			
Correction, for Fines and Costs, for one			
year to 31st Dec. 1859, collected by him			
at said House on discharge of prisoners,			266 10

Per item No. 154 of Treasurer's account.

Received from the Keeper of the House of			
Industry at Deer Island, for Fines and			
Costs, one year to 31st Dec. 1859, col-			
lected by him at said House on discharge			
of Prisoners,			776 94

Per item No. 158 of Treasurer's account.

<i>Amount carried forward,</i>	<u>\$55,761 63</u>
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COUNTY INCOME—1859-60.

179

Amount brought forward, \$55,761 63

CHELSEA.

Received from the Police Court of Chelsea,
for Fines and Costs, 468 40

Received from a Trial Justice
in Chelsea, for Fines col-
lected by him for one year,
ending 30th Sept., 1859, 6 00

474 40

Per Item No. 151 of Treasurer's account.

TRANSPORTATION OF PRISONERS.

Received from the Police Court, for Trans-
portation of Prisoners from the Station
Houses to the City Lock-ups under the
Court House, 1,345 75

Per item No. 159 of Treasurer's account.

Total income on COUNTY ACCOUNT, for }
the year 1859-60, } \$57,581 78

Auditor's Office, 3d July, 1860.

ELISHA COPELAND,

Auditor of Accounts.

COUNTY AGGREGATES.

The EXPENDITURES on County Account, as per details on page 175, amounted to		\$207,478 40
Less—Transfers, and amounts not called for, as stated on page 172,	<u>653 75</u>	
		\$206,824 65
The INCOME on this account, as per details on page 179, amounted to		<u>57,581 78</u>
Balance against the County, as per Treasurer's account,	}	<u><u>\$149,242 87</u></u>

Of the above payment of \$207,478 40 for County purposes, the City authorities had cognizance of only \$33,532 08,—the balance of the payments having been made on requisitions from the Justices of the Courts; on accounts approved by the Board of County Accounts, and on Coroner's Inquests, approved by the Auditor, and on Coroner's "*Views*," at \$2.00 each, where no inquests were held.

TREASURY AGGREGATES.

RECEIPTS AND PAYMENTS

FROM THE

CITY AND COUNTY TREASURY

DURING THE FINANCIAL YEAR

1859-60.

According to the Treasurer's accounts, the gross amount of actual RECEIPTS into the General Treasury, (*City and County*), between the last day of April, 1859, and the first day of May, 1860, was as follows: —

On City account,	\$4,156,564 20
On County account,	57,581 78
	<hr/>
	\$4,214,145 98

The balance in the Treasury at the commencement of the year, was	1,116,697 41
	<hr/>
	\$5,330,843 39

The gross amount of actual PAYMENTS from the General Treasury, (*City and County*), during the same period, was as follows:

On City account,	\$4,540,986 15
On County account,	206,824 65
	<hr/>

Total payments,	4,747,810 80
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Balance per Treasurer's account, 30th April, 1860.	}	<hr/>	\$583,032 59
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GENERAL AGGREGATES.

OF THE WHOLE AMOUNT OF Expenditures for the year, there was drawn for by the Mayor, through the Auditor's Office, after the same had been previously authorized and approved by the Committee on Accounts, the sum of \$4,074,771 31

The following sums were paid by the Treasurer, on accounts and requisitions, which do not pass through the Auditor's Office, and are not drawn for by the Mayor, viz :

COUNTY OF SUFFOLK.

Paid on orders and requisitions from the Board of County Accounts, and other County authorities,	143,292 57
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INTEREST.

Payments of interest on the City Debt, as it became due,	153,841 21
--	------------

MILITARY BOUNTY MONEY.

Payments on roll and requisition from the Adjutant General of the State, approved by the Board of Mayor and Aldermen,	8,407 00
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OLD CLAIMS.

Accounts audited and allowed in previous years, but not paid till this year,	3,341 87
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OUTSTANDING NOTES.

Amount of Drafts drawn by the Auditor for notes due		
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<i>Amounts carried forward,</i>	\$308,882 65	\$4,074,771 31
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WATER WORKS.

STATE TAX.

706,450 43

33,410 94

\$4,747,810 80

TREASURER'S BALANCE.

The TREASURER'S BALANCE at the close of the year 1859-60, amounting to \$583,032 59, is made up of the following items:

CASH on hand 1st May, 1859,	
Per Report No. 47, p. 172,	\$1,116,697 41
Deduct—Outstanding amount of City Debt due in that year, and paid this year,	4,000 00
	<u>\$1,112,697 41</u>

Add—Reimbursement of advances made by the Treasurer last year in anticipation of loans then authorized but not negotiated, 208,900 00

Less—Amount deficient on loan of 10th Nov., 1858, and which amount will be charged to the Sinking Fund of this year,	400 00	
	<u>208,500 00</u>	
		\$1,321,197 41

● Add, also, SINKING FUND ITEMS for this year, viz:

Bonds and Mortgages,— payments into the Treasury on this account, \$224,160 47

Land Sales not included in the above, 10,706 52

Appropriation from the annual Taxes of 1859, for the reduction of the City Debt, 220,000 00

Excess of the annual appropriations over the actual

Amounts carried forward,	\$454,866 99	\$1,321,197 41
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<i>Amounts brought forward,</i>	\$454,866 99	\$1,321,197 41
payments for City purposes, as per statement on page 23,	141,808 70	
Excess of the <i>real</i> Income over the estimated Income, as per statement on page 25,	<u>155,706 93</u>	
		752,382 62
		<u>\$2,073,580 03</u>
<i>Deduct</i> — Balances due from the Treasury on sundry accounts, being surplus of Loans, &c., obtained last year over pay- ments made on those accounts, as <i>per</i> statement in Report 47, p. 172, and which amounts have been refunded this year,		426,780 37
		<u>\$1,646,799 66</u>
<i>Deduct also</i> payments made on the Debts due this year, viz:		
WATER SUPPLY,	811,000 00	
Less—Uncalled for,	<u>25,500 00</u>	
	785,500 00	
CITY DEBT,	385,600 00	
Less—Uncalled for,	<u>5,000 00</u>	
	380,600 00	
TEMPORARY WATER LOAN,	<u>2,250 00</u>	
		1,168,350 00
		<u>\$478,449 66</u>
To which is to be added the following unex- pended balances, viz:		
Amount of Loan authorized and obtained for the construction of Albany Street,	84,800 00	
Surplus of Loan over pay- ments made on account of the new Grammar School House in Ward 11.	13,382 41	
Do. on South Bay Improve- ment,	11,494 61	
Do. on South City Stables,	<u>9,750 00</u>	
<i>Amounts carried forward,</i>	\$119,427 02	\$478,449 66

<i>Amounts brought forward,</i>	\$119,427 02	\$478,449 66
Lawrence Library Fund,	10,000 00	
Suspense Account,	14,000 00	
Balance due the Library,	1,186 12	
Do. to Mt. Hope Cemetery,	725 39	
Do. required to complete the new main for the W. Works,	3,000 00	

148,338 53

\$626,788 19

From which is to be deducted the following
amounts, *advanced by the Treasury* this
year in anticipation of Loans authorized,
but not yet obtained, viz:

On North Street,	7,971 90	
On New Suffolk Street Primary School House,	9,283 70	.
On New City Wharf on North Grove Street,	13,500 00	
On Brimmer School House Lot,	13,000 00	

43,755 60

Balance in the Treasury at the close of }
the year 1859-60, } \$583,032 59

Which Balance is to be applied as follows, viz:

To the payment of Debts due in 1859-60, and charged off
by the Auditor, but not called for, viz:

Water Scrip,	25,500 00
City Debt,	5,000 00
Also, the nine items above named, amounting to	148,338 53

\$178,838 53

To the Sinking Fund of 1859-60,

404,194 06

\$583,032 59

SINKING FUND.

The following amounts were received during the year 1859-60, on account of the SINKING FUND, being items which are required to be placed, every year, to the credit of the Committee on the Reduction of the City Debt, by the 9th Section of the Ordinance on Finance, viz:

BONDS AND MORTGAGES.

Amount paid in on this account which includes the first cash payment on Land Sales, <i>as per details on page 152,</i>	\$224,160 47
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LAND SALES.

Amount of other cash payments this year, on this account, <i>per details on page 160,</i>	10,706 52
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ANNUAL APPROPRIATIONS.

From the City Taxes, as required by Ordinance,	220,000 00
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SURPLUS BALANCES.

Being the Cash Balance remaining in the Treasury at the close of this year, arising from the excess of the <i>actual</i> income over the <i>estimated</i> income; and of the Cash <i>appropriations</i> over the Cash <i>payments</i> on account of the expenditures of the year for City purposes, <i>as per statement on page 25,</i>	297,515 63
	\$752,382 62

CITY DEBT.

THE EXISTING CITY DEBT, funded and unfunded, *exclusive of the Water Loans*, amounts to \$4,689,144 26, and it will be due and payable as follows:—

TRUST FUNDS, viz: For the benefit of the		
	Public Library,	\$61,000 00
	Public Schools,	2,050 00
		<hr/> \$63,050 00
On demand at six per cent., O. P.,		5,550 00
In the financial year,	1860-61,	200,800 00.
	1861-62,	196,792 00
	1862-63,	280,200 00
	1863-64,	171,125 00
	1864-65,	235,500 00
	1865-66,	166,166 66
	1866-67,	251,000 00
	1867-68,	883,700 00
	1868-69,	196,000 00
	1869-70,	308,000 00
	1870-71,	203,500 00
	1872-73,	6,000 00
	1873-74,	68,000 00
	1874-75,	258,000 00
	1875-76,	1,000 00
	1877-78,	71,500 00
	1878-79,	584,705 00
	1879-80,	84,800 00
	1882-83,	145,000 00
	1883-84,	70,000 00
	1884-85,	100,000 00
		<hr/> \$4,550,388 66
Transfer from Water Debt, payable in the		
financial year 1878-79, <i>per statement on</i>		
<i>page 212,</i>		95,000 00
TOTAL FUNDED DEBT,		<hr/> \$4,645,388 66 <hr/>

Total Funded Debt brought forward, \$4,645,388 66

In addition to which there is due to the Sinking Fund for amounts advanced by the Treasurer in the year 1859-60 on loans authorized *but not yet negotiated*, the sum of 43,755 60

Thus making the total of the Debt, *funded* } \$4,689,144 26
and *unfunded*, on the 30th April, 1860, }

Against this amount there is to the Credit of the Committee on the Reduction of the City Debt, (*or Sinking Fund*,) as will be seen on page 225, the sum of \$447,946 66, which is exclusively applicable to the reduction of the debt; as is also the amount of Bonds and Mortgages on hand, amounting to 519,226 03. *See City Property.*

The average ANNUAL INTEREST on the above Funded Debt is about 5.10 per cent., viz:

On \$583,205 00	at 4½ per cent.,	\$26,244 22
3,322,733 66	at 5 per cent.,	166,136 68
739,450 00	at 6 per cent.,	44,367 00
<u>\$4,645,388 66</u>	at 5.096 per cent.,	<u>\$236,747 90</u>

CHARACTER OF THE FUNDED CITY DEBT.

Exclusive of the WATER DEBT, as it stood at the close of the financial year 1859-60, viz: on the 30th day of April, 1860.

TRUST FUNDS, viz:

Balance of 5 per cent. Stock, issued under the Order of 3d January, 1835, authorizing a Loan to meet certain deficiencies of Appropriations,	2,050 00
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Balance of 5 per cent. Stock issued under the Order of 28th April, 1840, authorizing a Loan to defray, in part, the expenses of the financial year 1840-41, <i>Payable in the financial year 1860-61,</i>	5,000 00
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Part of the 5 per cent. Stock, issued under the Order of 15th April, 1844, authorizing a loan of \$30,000, to defray the expense of widening Fleet Street, <i>Payable in the financial year 1865-66,</i>	4,000 00
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SCHOOL FUNDS.	11,050 00
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Amount of 6 per cent. Stock, issued under the Order of 19th February, 1852, authorizing the investment of the BIGELOW DONATION to the Public Library, <i>Payable to the Chairman of the Committee on the Public Library for the time being,</i>	1,000 00
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Amount of 6 per cent. Stock, issued under the Order of 4th October, 1852, authorizing an additional Loan to complete the im- <i>Amount carried forward,</i>	\$12,050 00
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<i>Amount brought forward,</i>	\$12,050 00
improvements on the Public Lands and South Bay,	50,000 00
<i>Payable to the Mayor of the City for the time being,</i>	
<i>The BATES Donation of \$50,000 to the Public Library was invested under this order.</i>	
Amount of 6 per cent. Stock, issued under the Order of 14th February, 1853, for the purpose of building a New Workshop and Chapel at the House of Correction,	
<i>Payable to the Mayor of the City for the time being,</i>	10,000 00
<i>The PHILLIPS Donation of \$10,000 to the Public Library was invested under this order.</i>	
LIBRARY TRUST FUNDS.	61,000 00
SCHOOL DITTO,	11,050 00
	<u>72,050 00</u>
Balance of 5 per cent. Stock issued under the Order of 15th April, 1844, authorizing a loan of \$30,000, to defray the expense of widening Fleet Street,	
<i>Payable in the financial year 1865-66,</i>	1,166 66
Balance of Stock, issued under the Order of 15th October, 1849, authorizing a loan of \$50,000, for the improvement of the Neck Lands, and filling up the South Bay Flats,	
<i>Payable in the financial year 1862-63,</i>	3,000 00
Balance of 5 per cent. Stock, issued under the Order of 18th April, 1850, authorizing an additional Loan of \$207,000, for the purpose of building the New Jail,	
<i>Payable in the financial year 1860-61,</i>	<u>114,800 00</u>
<i>Amount carried forward,</i>	\$191,016 66

* The \$10,000 left to the Library by HON ABBOTT LAWRENCE, not having been invested in City-Stock until the 3d May, 1880, does not appear in this account. It will be found in the Treasurer's account to the credit of the Library, to defray the expense of widening Fleet Street.

<i>Amount brought forward,</i>	\$191,016 66
Balance of 5 per cent. Stock, issued under the Order of 1st July, 1850, authorizing a Loan of \$50,000, for improvement of the Public Lands, and filling up the South Bay,	
<i>Payable in the financial year 1860-61,</i>	4,000 00
Balance of 5 per cent. Stock, issued under the Order of 11th July, 1850, authorizing a Loan of \$105,000, for completing the New Alms House, at Deer Island,	
<i>Payable in the financial year, 1861-62,</i>	750 00
Balance of Stock issued under the Order of 7th July, 1851, authorizing a Loan to an amount not exceeding \$50,000, for filling up the South Bay, and improvement of the Public Lands,	
<i>Payable as follows : in the financial years</i>	
1861-62, at 6 per cent.,	\$1,900 00
1861-62, at 5 per cent.,	4,400 00
1863-64, at 5 per cent.,	5,625 00
	11,925 00
Balance of 5 per cent. Stock, issued under the Order of 8th December, 1851, authorizing a Loan to meet, in part, the amount of Debt (\$344,384 45) maturing in that financial year,	
<i>Payable in the financial year 1861-62,</i>	84,542 00
Balance of 5 per cent. Stock, issued under the Order of 1st March, 1852, authorizing a Loan, not exceeding \$71,500, to be added to the appropriations for that financial year,	
<i>Payable in the financial year 1861-62,</i>	32,000 00
Balance of 5 per cent. Stock, issued under the Order of 1st March, 1852, authorizing a Loan to an amount not exceeding	
<i>Amount carried forward,</i>	\$324,233 66

<i>Amount brought forward,</i>	\$324,233 66
\$50,000, for the purpose of filling up the South Bay, and for other improvements of the Public Lands,	
<i>Payable in the financial year 1861-62,</i>	34,000 00
Amount of 5 per cent. Stock, issued under the Order of 26th April, 1852, authorizing a Loan to an amount not exceeding \$16,700, to be added to the appropriations for the financial year 1851-52,	
<i>Payable in the financial year 1861-62,</i>	16,000 00
Amount of 5 per cent. Stock, issued under the Order of 27th September, 1852, authorizing a Loan for the purpose of rebuilding the Boylston School House,	
<i>Payable in the financial years</i>	
1863-64,	\$1,000 00
1882-83,	20,000 00
	21,000 00
Amount of 5 per cent. Stock, issued under the Order of 8th Nov., 1852, authorizing a Loan for \$3,150, for the purchase of a Water Lot on Condor Street, East Boston,	
<i>Payable in the financial year 1863-64,</i>	3,000 00
Balance of 5 per cent. Stock, issued under the Order of 12th November, 1852, authorizing a Loan to be added to the appropriation for Paving,	
<i>Payable in the financial year 1882-83,</i>	38,000 00
Balance of 5 per cent. Stock, issued under the Order of 13th December, 1852, authorizing a Loan to be added to the appropriation for Internal Health,	
<i>Payable in the financial year 1882-83,</i>	21,000 00
Amount of 5 per cent. Stock issued under the Order of 17th December, 1852, authorizing	
<i>Amount carried forward,</i>	\$457,233 66

<i>Amount brought forward,</i>		\$457,233 66
a Loan to be added to the appropriation for the Common,		
<i>Payable in the financial year 1882-83,</i>		3,000 00
Amount of 5 per cent. Stock, issued under the Order of 27th December, 1852, authorizing a Loan to be added to the appropriation for Paving,		
<i>Payable in the financial year 1882-83,</i>		33,000 00
Amount of 5 per cent. Stock, issued under the Order of 27th December, 1852, authorizing a Loan for paying off, in part, the City Debt becoming due in the financial year 1852-53,		
<i>Payable in the financial years</i>		
1863-64,	\$5,000 00	
1877-78,	20,000 00	
1882-83,	10,000 00	
		36,000 00
Amount of 5 per cent. Stock, issued under the Order of 7th February, 1853, authorizing a Loan to be added to the appropriation for Incidental Expenses,		
<i>Payable in the financial years</i>		
1872-73,	\$6,000 00	
1877-78,	10,000 00	
		16,000 00
Balance of 5 per cent. Stock, issued under the Order of 28th February, 1853, authorizing a Loan of \$48,500, to be added to the an- nual appropriations for 1852-53,		
<i>Payable in the financial years</i>		
1863-64,	\$2,000 00	
1882-83,	20,000 00	
		22,000 00
Amount of 5 per cent. Stock, issued under the Order of 28th February, 1853, authorizing a Loan of \$48,500, to be added to the annual appropriations for the financial year 1852-53,		
<i>Payable in the financial year 1864-65,</i>		27,000 00
<i>Amount carried forward,</i>		\$594,233 66

<i>Amount brought forward,</i>	\$594,233 66
Balance of Stock issued under the Order of 3d March, 1853, authorizing a Loan to meet in part the amount of \$810,900, of City Debt due in the financial year 1854-55, <i>Payable in the financial years</i>	
1878-79, at 4½ per cent.,	\$583,205 00
1883-84, at 5 per cent.,	12,000 00
	<hr/> 595,205 00
Amount of 5 per cent. Stock, issued under the Order of the 21st of March, 1853, authorizing a Loan of \$34,700, for the purchase of a lot of Land on Somerset Street, as a site for the Public Library Building, <i>Payable in the financial year 1864-65,</i>	33,000 00
Amount of 5 per cent. Stock, issued under the Order of 1st April, 1853, authorizing a Loan to be added to the annual appropriation for 1852-53, <i>Payable in the financial year 1877-78,</i>	40,000 00
Amount of 5 per cent. Stock, issued under the Order of 18th July, 1853, authorizing a Loan for the improvement of the Public Lands, and filling up the South Bay, <i>Payable in the financial year 1873-74,</i>	3,000 00
Amount of 5 per cent. Stock, issued under the Order of 25th July, 1853, authorizing a Loan for the erection of a new Primary School House, Ward Room, and Engine House, in Warren Street, Ward 9, <i>Payable as follows: in the financial years</i>	
1863-64,	\$3,000 00
1873-74,	3,000 00
	<hr/> 6,000 00
Balance of 5 per cent. Stock, issued under the Order of the 10th October, 1853, authorizing a Loan for the purchase of a Lot on Boylston Street, for the Public Library Building, <i>Payable in the financial year 1883-84,</i>	58,000 00
<i>Amount carried forward,</i>	<hr/> \$1,329,438 66

<i>Amount brought forward,</i>	\$1,329,438 66
Amount of 5 per cent. Stock, issued under the Order of 10th October, 1853, for an addition to the appropriation for New Gas Fixtures for the Street Lamps,	
<i>Payable in the financial year 1873-74,</i>	3,000 00
Balance of 5 per cent. Stock, issued under the Order of 15th December, 1853, authorizing a Loan of \$100,000, towards the appropriations for the financial year 1853-54,	
<i>Payable in the financial year 1864-65,</i>	97,500 00
Amount of 5 per cent. Stock, issued under the Order of 31st December, 1853, authorizing a Loan of \$12,000, to be added to the appropriation for Public Lands,	
<i>Payable in the financial year 1864-65,</i>	12,000 00
Amount of 5 per cent. Stock, issued under the Order of 31st December, 1853, authorizing a Loan of \$10,000, to be added to the appropriation for the Police Department,	
<i>Payable in the financial year 1884-85,</i>	10,000 00
Amount of 5 per cent. Stock, issued under the Order of 17th February, 1854, authorizing a Loan of \$46,000, to be added to the appropriations for that financial year,	
<i>Payable in the financial year 1884-85,</i>	46,000 00
Amount of 5 per cent. Stock, issued under the Order of 20th February, 1854, authorizing a Loan of \$19,000, to be added to the appropriations for that financial year,	
<i>Payable in the financial year 1884-85,</i>	19,000 00
Amount of 5 per cent. Stock, issued under the Order of the 13th March, 1854, authorizing a Loan of \$20,000, to be added to the appropriation for the House of Industry, &c.,	
<i>Payable in the financial year 1884-85,</i>	20,000 00
<i>Amount carried forward,</i>	<hr/> \$1,536,938 66

<i>Amount brought forward,</i>	\$1,536,938 66	
Amount of 5 per cent. Stock, issued under the Order of 10th April, 1854, authorizing a Loan for the purpose of filling up the South Bay,		
<i>Payable in the financial years</i>		
1864-65,	\$1,000 00	
1884-85,	<u>5,000 00</u>	
		6,000 00
Amount of Stock, issued under the Order of 16th October, 1854, authorizing a Loan for an amount not exceeding \$18,000, on account of the new Grammar School House at South Boston,		
<i>Payable as follows: in the financial years</i>		
1864-65, at 5 per cent.,	\$1,500 00	
1865-66, at 5 per cent.,	14,000 00	
On demand, O. P., at 6 per cent.,	<u>1,100 00</u>	
		16,600 00
Amount of 5 per cent. Stock, issued under the Order of 23d January, 1855, authorizing a Loan of \$50,000, on account of the improvement of the Public Lands, and filling up the South Bay,		
<i>Payable in the financial year 1864-65,</i>		41,000 00
Amount of 5 per cent. Stock, issued under the Order of 18th April, 1855, authorizing a Loan of \$150,000, to meet, in part, the annual appropriations for the year 1855-56,		
<i>Payable in the financial year 1865-66,</i>		9,000 00
Amount of 5 per cent. Stock, issued under the Order of 2d May, 1855, authorizing a Loan for \$30,000, on account of the alteration of the Alms House at Deer Island, to fit it for a House of Correction,		
<i>Payable in the financial years</i>		
1860-61,	\$3,500 00	
1865-66,	<u>19,000 00</u>	
		22,500 00
<i>Amount carried forward,</i>	\$1,632,038 66	

<i>Amount brought forward,</i>		\$1,632,038 66
Balance of 5 per cent. Stock, issued under the Order of 16th May, 1855, authorizing a Loan to an amount not exceeding \$12,000, on account of the New House of Correction at Deer Island,		
<i>Payable in the financial year 1865-66,</i>		1,000 00
Amount of 6 per cent. Stock, issued under the Order of 16th May, 1855, being balance of a Loan of \$12,000, authorized to defray the expense of fitting up the Alms House at Deer Island, to receive the inmates of the House of Correction at South Boston,		
<i>Payable in the financial year 1867-68,</i>		6,000 00
Amount of 5 per cent. Stock, issued under the Order of 30th May, 1855, authorizing a Loan for \$60,000, to pay for the Mount Washington Avenue and Bridge,		
<i>Payable as follows: in the financial years</i>		
1860-61,	\$9,000 00	
1864-65,	9,000 00	
1865-66,	<u>29,000 00</u>	
		47,000 00
Amount of 5 per cent. Stock, issued under the Order of 7th June, 1855, authorizing a Loan for \$19,000, to pay for a piece of Land on which to locate a New Grammar School House in Ward VI.,		
<i>Payable as follows: in the financial years</i>		
1860-61,	\$2,000 00	
1865-66,	<u>17,000 00</u>	
		19,000 00
Balance of 5 per cent. Stock, issued under the Order of 12th June, 1855, authorizing an additional Loan for the building of the Public Library,		
<i>Payable as follows: in the financial years</i>		
1861-62,	\$19,200 00	
1865-66,	<u>7,000 00</u>	
<i>Amounts carried forward,</i>	\$26,200 00	\$1,705,038 66

<i>Amounts brought forward,</i>	\$26,200 00	\$1,705,038 66
<i>Payable in 1866-67,</i>	<u>20,000 00</u>	
		46,200 00
Amount of 6 per cent. Stock, issued under the Order of the 27th June, 1855, authorizing a Loan for the purchase of an estate for a New Station House in Ward I.,		
<i>Payable in the financial year 1867-68,</i>		16,000 00
Amount of 6 per cent. Stock, issued under the Order of the 3d July, 1855, authorizing a Loan for the erection of the New Dwight School House in Ward XI.,		
<i>Payable as follows: in the financial years</i>		
1862-63,	\$12,500 00	
1867-68,	<u>25,500 00</u>	
		38,000 00
Amount of 6 per cent. Stock, issued under the Order of the 20th November, 1855, authorizing a Loan for the erection of Fences, and a Sea Wall at Deer Island,		
<i>Payable in the financial year 1867-68,</i>		2,000 00
Amount of 6 per cent. Stock, issued under the Order of the 20th November, 1855, authorizing a Loan for an additional appropriation for the Paving Department,		
<i>Payable in the financial year 1867-68,</i>		5,000 00
Amount of 6 per cent. Stock, issued under the Order of 29th December, 1855, authorizing a Loan for the erection of the Adams School House at East Boston,		
<i>Payable as follows: in the financial years</i>		
1862-63,	\$1,000 00	
1867-68,	<u>12,000 00</u>	
		13,000 00
Balance of 5 per cent. Stock, issued under the Order of 15th January, 1856, authorizing a Loan for. \$50,000, on account of the South Bay and Public Land Improvements,		
<i>Payable in the financial year 1866-67,</i>		1,000 00
<i>Amount carried forward,</i>		<u>\$1,826,238 66</u>

<i>Amount brought forward,</i>		\$1,826,238 66
Amount of 6 per cent. Stock, issued under the Order of 26th February, 1856, authorizing a Loan for an additional appropriation for the Paving Department,		
<i>Payable in the financial year 1867-68,</i>		15,000 00
Amount of 6 per cent. Stock, issued under the Order of 13th June, 1856, authorizing a Loan for defraying in part the expenses of the New Library Building,		
<i>Payable as follows: in the financial years</i>		
1862-63,	\$3,000 00	
1867-68,	62,000 00	
		65,000 00
Balance of 5 per cent. Stock, issued under the Order of 10th July, 1856, authorizing a Loan to the amount of \$140,000. on account of the cost of extending Friend Street,		
<i>Payable as follows: in the financial years</i>		
1861-62,	\$1,000 00	
1866-67,	12,000 00	
1867-68,	54,000 00	
		67,000 00
Balance of 6 per cent. Stock, issued under the Order of the 10th July, 1856, authorizing a Loan of \$140,000, to defray the expense of the extension of Friend Street,		
<i>Payable as follows: in the financial years</i>		
1862-63,	\$2,000 00	
1867-68,	45,000 00	
		47,000 00
Amount of 6 per cent. Stock, issued under the Order of 18th July, 1856, authorizing a Loan for the erection of Piers and Guards for the protection of the Free Bridge between East Boston and Chelsea,		
<i>Payable in the financial year 1867-68,</i>		17,000 00
Amount of 5 per cent. Stock, issued under the Order of 22d October, 1856, authorizing a		
<i>Amount carried forward,</i>		\$2,037,238 66

<i>Amount brought forward,</i>	\$2,037,238 66
Loan for the payment of Damages occasioned by changing the grade of Albany Street,	
<i>Payable in the financial year 1860-61,</i>	25,000 00
Amount of 6 per cent. Stock, issued under the Order of 22d October, 1856, authorizing a Loan to defray the expense of Widening the Draw, and making other improvements on Federal Street Bridge,	
<i>Payable in the financial year 1867-68,</i>	36,000 00
Amount of 6 per cent. Stock, issued under the Order of the 5th December, 1856, authorizing an additional Loan for the construction of the Free Bridge between East Boston and Chelsea,	
<i>Payable in the financial year 1867-68,</i>	40,000 00
Amount of Stock, issued under the Order of 15th December, 1856, authorizing a Loan for the payment of the claim of Brown's heirs for land taken for the Faneuil Hall Market Improvement,	
<i>Payable as follows: in the financial years</i>	
1862-63, at 5 per cent.,	\$2,500 00
1867-68, at 6 per cent.,	<u>18,000 00</u>
	20,500 00
Amount of 6 per cent. Stock, issued under the Order of 17th December, 1856, authorizing a Loan for the extension of Charles Street,	
<i>Payable in the financial year 1867-68,</i>	21,000 00
Amount of Stock, issued under the Order of 3d February, 1857, authorizing an additional Loan to defray the Damages consequent on the alteration of the grade of Albany Street,	
<i>Payable as follows: in the financial years</i>	
1860-61, at 5 per cent.,	\$20,000 00
1867-68, at 6 per cent.,	<u>5,000 00</u>
	25,000 00
<i>Amount carried forward,</i>	\$2,204,738 66

<i>Amount brought forward,</i>		\$2,204,738 66
Amount of Stock, issued under the Order of 18th March, 1857, authorizing a Loan for defraying the cost of South Bay and Public Land Improvements,		
<i>Payable as follows: in the financial years</i>		
1862-63, at 5 per cent.,	\$14,500 00	
1867-68, at 5 per cent.,	23,700 00	
1867-68, at 6 per cent.,	<u>11,000 00</u>	
		49,200 00
Amount of 6 per cent. Stock, issued under the Order of 5th May, 1857, authorizing a Loan for erection of the Public Library Building,		
<i>Payable as follows: in the financial years</i>		
1862-63,	\$1,000 00	
1867-68,	<u>49,000 00</u>	
		50,000 00
Amount of 6 per cent. Stock, issued under the Order of 5th May, 1857, authorizing a Loan to defray the Expense of Public Lands and South Bay Improvements,		
<i>Payable as follows: in the financial years</i>		
1862-63,	\$3,000 00	
1867-68,	<u>97,000 00</u>	
		100,000 00
Amount of 6 per cent. Stock, issued under the Order of 20th May, 1857, authorizing a Loan on account of the Widening of Water street,		
<i>Payable as follows: in the financial years</i>		
1862-63,	\$3,000 00	
1867-68,	<u>34,500 00</u>	
		37,500 00
Part of Stock, issued under the Order of 27th July, 1857, authorizing a Loan of \$500,000, for general Expenditures on account of Widening and Extending Streets,		
<i>Payable as follows: at 5 per cent.,</i>		
<i>In the financial year 1860-61,</i>	<u>1,500 00</u>	
<i>Amounts carried forward,</i>	\$1,500 00	\$2,441,438 66

<i>Amounts brought forward,</i>	\$1,500 00	\$2,441,438 66
1861-62,	3,000 00	
1862-63,	210,500 00	
1863-64,	14,000 00	
1866-67,	61,000 00	
1867-68,	74,000 00	
1868-69,	133,000 00	
1877-78,	1,500 00	
<i>At 6 per cent. on demand,</i>	850 00	
		499,350 00
Amount of Stock, issued under the Order of 20th August, 1857, authorizing a Loan for the purpose of defraying the Expenses of the South Bay Improvements,		
<i>Payable as follows : in the financial years</i>		
1860-61, at 5 per cent.,	\$1,000 00	
1862-63, at 5 per cent.,	2,000 00	
1864-65, at 5 per cent.,	7,500 00	
1867-68, at 5 per cent.,	21,000 00	
1867-68, at 6 per cent.,	43,500 00	
		75,000 00
Amount of 6 per cent. Stock, issued under the Order of 20th August, 1857, authorizing a Loan for the Improvement of Public Lands,		
<i>Payable in the financial year 1867-68,</i>		
		50,000 00
Amount of 6 per cent. Stock, issued under the Order of 20th August, 1857, authorizing a Loan for the purchase of the Mount Hope Cemetery,		
<i>Payable as follows : in the financial years</i>		
1862-63,	\$7,000 00	
1867-68,	28,000 00	
		35,000 00
Amount of 5 per cent. Stock, issued under the Order of 25th August, 1857, authorizing a Loan for building the New Franklin School House on Ringgold Street,		
<i>Payable in the financial year 1866-67,</i>		
		45,000 00
<i>Amount carried forward,</i>		\$3,145,788 66

<i>Amount brought forward,</i>	\$3,145,788 66	
Amount of 5 per cent. Stock, issued under the Order of 30th Sept., 1857, authorizing a Loan for the purpose of constructing a Common Sewer through Dedham Street, to drain that part of the City which is south of Dedham Street,		
<i>Payable in the financial year 1867-68,</i>	25,000 00	
Amount of 5 per cent. Stock, issued under the Order of 19th October, 1857, authorizing a Loan for the purchase of an estate on Worcester and Springfield Streets, for the purpose of a City Hospital,		
<i>Payable as follows: in the financial years</i>		
1860-61,	\$15,000 00	
1862-63,	10,200 00	
1867-68,	<u>20,000 00</u>	
		45,200 00
Amount of 5 per cent. Stock, issued under the Order of 27th October, 1857, authorizing a Loan for the Improvement of the Public Lands,		
<i>Payable in the financial year 1866-67,</i>	20,000 00	
Amount of 5 per cent. Stock, issued under the Order of 9th December, 1857, authorizing a Loan for the South Bay Improvements,		
<i>Payable as follows: in the financial years</i>		
1862-63,	\$4,500 00	
1867-68,	<u>45,500 00</u>	
		50,000 00
Amount of 5 per cent. Stock, issued under the Order of 27th October, 1857, authorizing a loan of \$60,000, to complete the Public Library Building,		
<i>Payable as follows: in the financial years</i>		
1863-64,	\$10,000 00	
1866-67,	<u>49,000 00</u>	
		59,000 00
<i>Amount carried forward,</i>	\$3,344,988 66	

<i>Amount brought forward,</i>	\$3,344,988 66	
Amount of 5 per cent. Stock, issued under the Order of 9th December, 1857, authorizing a Loan for the payment of Damages on account of raising the Grade of Albany Street, <i>Payable in the financial year 1866-67,</i>		10,000 00
Amount of 5 per cent. Stock, issued under the Order of 22d December, 1857, authorizing an additional Loan for the construction of the Common Sewer in Dedham Street, <i>Payable in the financial years</i>		
1870-71,	\$5,500 00	
1878-79,	1,500 00	
		7,000 00
Amount of 5 per cent. Stock, issued under the Order of 2d January, 1858, authorizing a Loan to be added to the appropriation for the House of Industry, <i>Payable as follows: in the financial years</i>		
1863-64,	\$9,000 00	
1866-67,	2,000 00	
1870-71,	12,000 00	
		23,000 00
Amount of 5 per cent. Stock, issued under the Order of 10th February, 1858, authorizing a Loan to defray expenses attending the South Bay Improvements, <i>Payable as follows: in the financial years</i>		
1866-67,	\$31,000 00	
1870-71,	44,000 00	
		75,000 00
Amount of 5 per cent. Stock, issued under the Order of 25th February, 1858, authorizing a Loan for the Improvement of the Public Lands, <i>Payable as follows: in the financial years</i>		
1863-64,	\$12,000 00	
1870-71,	3,000 00	
		15,000 00
<i>Amount carried forward,</i>	\$3,474,988 66	

<i>Amount brought forward,</i>	\$3,474,988 66
Amount of 5 per cent. Stock, issued under the Order of 11th May, 1858, authorizing a Loan for the purpose of building a New Police Station House in Ward II.,	
<i>Payable in the financial year 1870-71,</i>	15,000 00
Amount of 5 per cent. Stock, issued under the Order of 25th May, 1858, authorizing a Loan for building a New School House in Ward XII.,	
<i>Payable in the financial year 1863-64,</i>	50,000 00
Amount of 5 per cent. Stock, issued under the Order of 7th July, 1858, authorizing a Loan to defray expenses attending the Improvement of the South Bay,	
<i>Payable in the financial year 1870-71,</i>	75,000 00
Amount of 5 per cent. Stock, issued under the Order of 8th July, 1858, authorizing a Loan for the Improvement of the Public Lands,	
<i>Payable in the financial year 1870-71,</i>	20,000 00
Amount of 5 per cent. Stock, issued under the Order of 13th July, 1858, authorizing a Loan to defray the cost of enlarging the Brimmer School House,	
<i>Payable in the financial year 1870-71,</i>	6,000 00 .
Amount of 5 per cent. Stock, issued under the Order of 20th July, 1858, authorizing a Loan for the purchase of a piece of land to be added to the Chapman School House Lot,	
<i>Payable in the financial year 1870-71,</i>	3,000 00
Amount of 5 per cent. Stock, issued under the Order of 6th October, 1858, authorizing a Loan to be expended for the improvement of the Back Bay Lands adjoining the Public Garden,	
<i>Payable in the financial year 1870-71,</i>	10,000 00
<i>Amount carried forward,</i>	\$3,653,988 66

<i>Amount brought forward,</i>	\$3,653,988 66
Amount of 5 per cent. Stock, issued under the Order of 16th October, 1858, authorizing a Loan for erecting suitable structures for the accommodation of the City Stables upon the water line of the South Bay, south of Brookline Street Dock,	
<i>Payable in the financial year 1870-71,</i>	10,000 00
Amount of Stock, issued under the Order of 10th November, 1858, authorizing a Loan to be added to the appropriation for Public Lands,	
<i>Payable in the financial years</i>	
1863-64, at 5 per cent.,	\$1,000 00
1873-74, at 5 per cent.,	9,000 00
On demand, at 6 per cent.,	600 00
	10,600 00
Amount of 5 per cent. Stock, issued under the Order of 19th November, 1858, authorizing a Loan to be added to the appropriation for Laying Out and Widening Streets,	
<i>Payable as follows: in the financial years</i>	
1865-66,	\$50,000 00
1868-69,	40,000 00
1873-74,	50,000 00
	140,000 00
Amount of 5 per cent. Stock, issued under the Order of 10th November, 1858, authorizing a Loan for the improvement of the Public Lands,	
<i>Payable in the financial year 1869-70,</i>	3,000 00
Amount of 5 per cent. Stock, issued under the Order of 23d November, 1858, authorizing a Loan to be added to the appropriation for Common and Squares,	
<i>Payable in the financial year 1869-70,</i>	3,000 00
Amount of 5 per cent. Stock, issued under the Order of 7th December, 1858, authorizing a Loan for the erection of a New	
<i>Amount carried forward,</i>	\$3,820,588 66

<i>Amount brought forward,</i>	\$3,820,588 66
Grammar School House in the Eliot District,	
<i>Payable in the financial year 1869-70,</i>	30,000 00
Amount of 5 per cent. Stock, issued under the Order of 22d Dec., 1858, authorizing a Loan to be added to the appropriation for Sewers,	
<i>Payable in the financial year 1869-70,</i>	7,000 00
Amount of 5 per cent. Stock, issued under the Order of 23d Dec., 1858, authorizing a Loan for additional appropriations for the financial year 1858-59,	
<i>Payable in the financial year 1869-70,</i>	18,000 00
Amount of 5 per cent. Stock, issued under the Order of 28th Dec., 1858, authorizing a Loan to be added to the appropriation for Bridges,	
<i>Payable in the financial year 1869-70,</i>	16,000 00
Amount of 5 per cent. Stock, issued under the Order of 29th Dec., 1858, authorizing a Loan for the purchase of the two Ferries leading to East Boston,	
<i>Payable as follows, viz :</i>	
<i>In the financial year 1862-63,</i>	\$56,000 00
1864-65,	6,000 00
1865-66,	11,000 00
1869-70,	177,000 00
	250,000 00
Amount of Stock, issued under the Order of 29th December, 1858, authorizing a Loan to be added to the appropriation for Public Buildings,	
<i>Payable as follows, viz :</i>	
<i>On demand, at 6 per cent,</i>	3,000 00
<i>In the financial year 1869-70, } at 5 per cent.,</i>	3,000 00
	6,000 00
<i>Amount carried forward,</i>	\$4,147,588 66

<i>Amount brought forward,</i>	\$4,147,588 66
Amount of 5 per cent. Stock, issued under the Order of 31st December, 1858, authorizing a loan to be added to the appropriation for the Mount Hope Cemetery,	
<i>Payable as follows, viz :</i>	
<i>In the financial year 1863-64,</i>	\$4,000 00
1874-75,	<u>1,500 00</u>
	5,500 00
Amount of 5 per cent. Stock, issued under the Order of 1st February, 1859, authorizing a loan to be added to the appropriations for 1858-59,	
<i>Payable in the financial year 1869-70,</i>	25,000 00
Amount of 5 per cent. Stock, issued under the Order of April 26th, 1859, authorizing a Loan for the improvement of the Public Lands,	
<i>Payable in the financial year 1869-70,</i>	20,000 00
Amount of 5 per cent. Stock, issued under the Order of 13th May, 1859, authorizing a Loan for the purchase of a lot of Land and the erection of a Steam Fire Engine House upon the same,	
<i>Payable as follows, viz :</i>	
<i>In the financial years, 1865-66,</i>	\$4,000 00
1869-70,	6,000 00
1874-75,	<u>2,000 00</u>
	12,000 00
Amount of 5 per cent. Stock, issued under the Order of 2d August, 1859, authorizing a Loan for the alteration and repairs of the Old Hawes School House at South Boston, to fit it for a Primary School House,	
<i>Payable as follows, viz :</i>	
<i>In the financial year, 1874-75,</i>	\$14,000 00
1875-76	<u>1,000 00</u>
	15,000 00
<i>Amount carried forward,</i>	\$4,225,088 66

<i>Amount brought forward,</i>	\$4,225,088 66
Amount of 5 per cent. Stock, issued under the Order of 3d August, 1859, authorizing a Loan for the improvement of the Public Lands,	
<i>Payable in the financial year, 1874-75,</i>	15,000 00
Amount of 5 per cent. Stock, issued under the Order of 9th August, 1859, authorizing a Loan for the erection of a New Grammar School House in Ward 11.	
<i>Payable in the financial year, 1874-75,</i>	35,000 00
Amount of 5 per cent. Stock, issued under the Order of 4th October, 1859, authorizing a Loan for the Improvements on the South Bay,	
<i>Payable in the financial year 1874-75,</i>	150,000 00
Amount of 5 per cent. Stock, issued under the Order of 25th October, 1859, authorizing a Loan to the amount of \$44,000, for the purchase of a New Wharf lot on N. Grove and Charles Streets, for the accommodation of the City Stables and the Paving Department,	
<i>Payable in the financial year 1874-75,</i>	30,500 00
Amount of 5 per cent. Stock, issued under the Order of 9th December, 1859, authorizing a Loan for the Extension of Albany Street,	
<i>Payable in the financial year 1879-80,</i>	84,800 00
Amount of 5 per cent. Stock, issued under the Order of 20th December, 1859, authorizing a Loan for the Improvement of the Public Lands,	
<i>Payable in the financial year 1874-75,</i>	10,000 00
Part of the \$400,000, borrowed on the Order of 30th June, 1858, to meet the expense of laying the New Main for the Water Works, and which amount not being required for that object, is transferred from the Water Debt to the City Debt,	95,000 00
Total amount of the Funded City Debt,	<u>\$4,645,388 66</u>

Amount of Funded City Debt, as above,	\$4,645,388 66
Amount of Unfunded Debt,	43,755 60
Total amount of Funded and Unfunded } City Debt, 30th April, 1860,	<u>\$4,689,144 26</u>
<i>See Consolidated Debt, pages 220 and 221.</i>	

WATER DEBT.

In addition to the CITY DEBT, as herein stated, there exist Loans made on account of the WATER WORKS, as follows, viz:

On the issue of BOSTON WATER SCRIP, authorized by Legislative Acts of 30th March, 1846, and 1st May, 1849, as follows:

On Bonds of *One thousand dollars* each, payable in Boston, to the amount of \$1,584,000 00

On *Sterling Bonds*, bearing interest at the rate of 4½ per cent. to the amount of £400,000, in sums of £100, £200 and £500, each, payable in London, for which we have realized here, including exchange, 1,949,711 11

Total on Water Scrip, \$3,533,711 11

Balance due on TEMPORARY WATER LOANS, being amounts borrowed temporarily, on City Notes, in the usual form, payable at various times, in anticipation of the issue of Water Scrip on terms satisfactory to the City, 7,500 00

Making the total Debt, Permanent and Temporary, on 30th April, 1859, on account of the Construction of the Water Works, } \$3,541,211 11

To which is to be added the amount obtained in 1858-59 on City Notes of \$1,000 each,

Amount carried forward, \$3,541,211 11

<i>Amount brought forward,</i>	\$3,541,211 11
bearing interest at 5 per cent., authorized by an Order of the City Council of 30th June, 1858, to defray the expense of laying a New Main from the Brookline Reservoir to the City,	\$400,000 00
From which I now deduct and transfer to the CITY DEBT the sum of \$95,000 00,—being so much obtained on the Loan beyond the now estimated real cost of this New Main,	95,000 00
	<u>305,000 00</u>
Thus making the total of Permanent and Temporary Water Debts, at this time, amount to	<u>\$3,846,211 11</u>

The PERMANENT LOANS, or those on Boston Water Scrip, become due as follows:

<i>In the financial years</i>	1860-61,	\$418,000 00
	1861-62,	408,000 00
	1862-63,	20,000 00
	1867-68,	50,000 00
	1870-71,	688,000 00
(<i>Sterling Bonds,</i>)	1872-73,	1,949,711 11
For the New Main,	1877-78,	305,000 00
		<u>\$3,838,711 11</u>

TEMPORARY LOANS, viz:

1860-61,	6,000 00
1861-62,	1,500 00
	<u>7,500 00</u>
	<u>\$3,846,211 11</u>

The average Annual Interest on the above amount is about 4.75 per cent., viz:

On \$1,878,500 00	at 5 per cent.,	\$93,924 72
14,000 00	at 5½ per cent.,	770 00
4,000 00	at 6 per cent.,	240 00
1,949,711 11	at 4½ per cent.,	87,737 00
<u>\$3,846,211 11</u>	at 4.749, is	<u>\$182,671 72</u>

WATER DEBT PAID OFF.

1859-60.

The amount of Water Debt charged off by the Auditor this year, has been as follows:

WATER SCRIP—all that became due this financial year, as per statement in Report 47, p. 196,	\$803,000 00
Do. due in the year 1860-61,	8,000 00
	<u>811,000 00</u>
TEMPORARY WATER LOAN—all that became due this year,	2,250 00
	<u>\$813,250 00</u>

INCREASE OF THE CITY DEBT.

The amount borrowed this year has been \$735,800, and was for the following objects, viz :

PUBLIC LANDS AND SOUTH BAY.

Amount of Loans authorized for Public Land and South Bay Improvements, on Orders of the following dates, viz :

Nov. 10th, 1858,	\$3,000 00
Dec. 20th, 1858,	10,000 00
April 26th, 1859,	20,000 00
August 3d, 1859,	15,000 00
Oct. 4th, 1859,	150,000 00

\$198,000 00

EAST BOSTON FERRIES.

Amount of Loan authorized by Order of Dec. 29th, 1858, for the purchase of the two Ferries leading to East Boston,

250,000 00

SCHOOLS AND SCHOOL HOUSES.

Amount of Loans authorized for the Erection, Alteration & Repairs of School Houses, and for Incidental Expenses of Schools, on Orders of the following dates, viz :

Dec. 7th, 1858,	\$30,000 00
Dec. 27th, 1858,	18,000 00
Feb. 1st, 1859,	10,000 00
August 2d, 1859,	15,000 00
August 9th, 1859,	35,000 00

108,000 00

ALBANY STREET EXTENSION.

Amount of Loan authorized by Order of December 9th, 1859, for the extension of Albany Street,

84,800 00

Amount carried forward,

\$640,800 00

<i>Amount brought forward,</i>	\$640,800 00
NEW WHARF.	
Amount of Loan authorized by Order of October 25th, 1859, for the purchase of a New Wharf Lot on North Charles and North Grove Streets, for the accommoda- tion of the Internal Health and Paving Departments,	30,500 00
BRIDGES.	
Amount of Loan authorized by Order of Dec. 28th, 1858, to be added to the appro- priation of 1858-59 for Bridges,	16,000 00
NEW STEAM ENGINE HOUSE.	
Amount of Loan authorized by Order of May 13th, 1859, for the purchase of a lot of land, and erecting thereon a Steam Fire Engine House and Ward Room in Ward I.,	12,000 00
SEWERS.	
Amount of Loan authorized by Order of Dec. 22d, 1858, to be added to the appro- priation of 1858-59 for Sewers, &c.,	7,000 00
PUBLIC BUILDINGS.	
Amount of Loan authorized by Order of Dec. 29, 1858, to be added to the appro- priation of 1858-59, for Public Build- ings,	6,000 00
MOUNT HOPE CEMETERY.	
Amount of Loan authorized by Order of Dec. 31st, 1858, to be added to the ap- propriation of 1858-59 for the Mount Hope Cemetery,	5,500 00
COMMON.	
Amount of Loan authorized by Order of Nov. 23d, 1858, to be added to the appro- priation of 1858-59 for the Common, &c.,	3,000 00
INCIDENTAL EXPENSES.	
Amount of Loan authorized by Order of Feb. 1st, 1859, to be added to the appro- priation for Incidental Expenses for the year 1858-59,	15,000 00
Total Increase,	<u>\$735,800 00</u>

CITY DEBT PAID OFF IN 1859-60.

The following Statement shows the amount of CITY DEBT PAID OFF, during the financial year 1859-60, and the character of the same, (*exclusive of the Water Debt;*) being all the City Debt that became due in that year,—*per statement in Report No. 47, page 174*, including \$20,000 payable at the decease of a certain individual.

Amount of 5 per cent. Stock, issued under the Order of the 25th December, 1825, for the purchase of an Estate for the improvement of Court Street, <i>Payable at the decease of a person having a life interest in the Estate, which event has occurred,</i>	\$20,000 00
Balance of 5 per cent. Stock, issued under the Order of the 6th June, 1839, authorizing a Loan for the purchase of certain Estates on School Street, in front of the City Hall,	37,500 00
Balance of 5 per cent. Stock, issued under the Order of 3d November, 1848, authorizing a Loan to an amount not exceeding \$275,000, to meet the cost of building the New Jail,	3,300 00
Part of 5 per cent. Stock, issued under the Order of 15th October, 1849, authorizing a Loan of \$50,000, for the improvement of the Neck Lands, and filling up the South Bay Flats,	10,000 00
Part of 5 per cent. Stock, issued under the Order of 8th December, 1851, authorizing a Loan to meet, in part, the amount of Debt (\$344,384 45) maturing in that financial year,	1,000 00
<i>Amount carried forward,</i>	<u>\$71,800 00</u>

<i>Amount brought forward,</i>	\$71,800 00
Part of 5 per cent. Stock, issued under the Order of 15th December, 1853, authorizing a Loan of \$100,000, towards the appropriations for the financial year 1853-54,	1,000 00
Part of 5 per cent. Stock, issued under the Order of 12th June, 1855, authorizing an additional Loan for the building of the Public Library,	44,000 00
Amount of 5 per cent. Stock, issued under the Order of 12th July, 1855, authorizing a Loan for the purchase of additional Land, adjoining the Public Library Lot,	24,000 00
Amount of 5 per cent. Stock, issued under the Order of 18th September, 1855, authorizing a Loan to the amount of \$50,000, on account of the Expenditures on the Public Lands and the South Bay improvements,	49,500 00
Part of 5 per cent. Stock, issued under the Order of 15th January, 1856, authorizing a Loan for \$50,000, on account of the South Bay and Public Land improvements,	49,000 00
Amount of 5 per cent. Stock, issued under the Order of 22d January, 1856, authorizing a Loan of \$50,000, on account of the extension of Friend street,	50,000 00
Part of 5 per cent. Stock, issued under the Order of 10th July, 1856, authorizing a Loan to the amount of \$140,000, on account of the cost of extending Friend Street,	26,000 00
Amount of 5 per cent. Stock, issued under the Order of 25th August, 1856, authorizing a Loan on account of the expenditures on the Public Lands and the South Bay improvements,	50,300 00
Amount of 5 per cent. Stock, issued under the Order of 30th December, 1856, for the So. Bay improvements, Public Lands, &c.,	20,000 00
	<u>\$385,600 00</u>

OBJECTS OF THE FUNDED CITY DEBT.

As it stood on the 30th April, 1860.

The present City Debt (*exclusive of the Water Debt*) appears to have been contracted on orders for the following purposes, viz:

Albany Street Extension,	\$84,800 00
Albany Street Damages, (<i>grade damages</i>)	60,000 00
Bigelow Trust Fund,*	1,000 00
Back Bay Lands, (<i>P. Garden, appropriated in- 1858-59,</i>)	10,000 00
Charles Street Extension,	21,000 00
City Hospital,	45,200 00
Dedham Street Sewer,	32,000 00
East Boston Ferries,	250,000 00
East Boston and Chelsea Free Bridge,	57,000 00
Faneuil Hall Market, Improvements,	20,500 00
Federal Street Bridge,	36,000 00
House of Correction, at Deer Island,	31,500 00
House of Correction, at South Boston, <i>New Work Shop and Chapel,</i>	10,000 00
Library Lot and Building,	311,920 00
Mount Hope Cemetery,	40,500 00
Mount Washington Avenue and Bridge,	47,000 00
New Alms House, Deer Island,	750 00
New Jail,	114,800 00
New Wharf, [<i>North Grove and N. Charles Sts.</i>]	30,500 00
Old Debts, <i>renewal of,</i>	716,019 55
Ordinary Expenditures,	562,407 45
<i>Amount carried forward,</i>	\$2,482,897 00

*The Bates Library Fund, \$50,000, and the Phillips Library Fund, \$10,000, were invested under Orders authorizing Loans for City purposes; while the Bigelow Fund was invested under a special order for that purpose.

<i>Amount brought forward,</i>	\$2,482,897 00
Public Buildings,	49,000 00
Public Land and South Bay Improvements,	315,125 00
Public Lands, <i>exclusive of South Bay,</i>	163,600 00
School Houses,	291,600 00
South Bay Improvements, <i>exclusive of Public Lands,</i>	425,000 00
Street Widening and Extensions,	804,016 66
Stables, <i>new at South End,</i>	10,000 00
Sinking Fund, (<i>Transfer from Water Loan,</i>)	95,000 00
Ward Room and Engine House in Ward 9,	6,000 00
Wharf Lot at East Boston,	3,150 00
Total Funded Debt, 30th April, 1860,	<u>\$4,645,388 66</u>

RECAPITULATION.

Albany Street Extension,	\$84,800 00
East Boston Ferries,	250,000 00
Lands and Wharves,	33,650 00
Mount Hope Cemetery,	40,500 00
Old Debts, Renewal of,	716,019 55
Ordinary Expenditures,	536,407 45
Public Buildings, (<i>exclusive of School Houses</i>)	599,670 00
Public Garden and Common,	13,000 00
Public Land and South Bay,	903,725 00
School Houses,	291,600 00
Sinking Fund, <i>Transfer from Water Loan,</i>	95,000 00
Streets, Bridges, and Sewers,	1,080,016 66
Trust Funds,	1,000 00
	<u>\$4,645,388 66</u>

CONSOLIDATED DEBT
OF THE CITY, ON THE 30TH APRIL, 1860.

The NET AMOUNT of the Consolidated Debt of the City, on the 30th April, 1860, was \$8,535,355 37, and is made up of the following items, viz :

FUNDED CITY DEBT.	
as per statement on page 211,	\$4,645,388 66
WATER DEBT.	
as per statement on page 212.	3,846,211 11
	<hr/>
	8,491,599 77
UNFUNDED DEBT,	47,755 60
	<hr/>
	\$8,539,355 37
	<hr/>

To meet which there is a Cash balance to the credit of the Sinking Fund, exclusively applicable to this purpose, as per statement on page 225, of \$447,949 66.

There are also Bonds and Mortgages on hand to the amount of \$519,226 03, which are specially appropriated to this object by the Ordinance on Finance.

NET INDEBTEDNESS OF THE CITY.

Relative condition of the Net Indebtedness of the City at the close of the financial years 1858-59 and 1859-60.

The amount of the Funded City Debt, so called, (*being that which is exclusive of the Water Debt*) at the close of the year, viz., 30th April, 1860, as stated on page 211 was

\$4,645,388 66

The amount of the Water Debt at the same time, was

3,846,211 11

Total Funded Debt,
Unfunded Debt,

8,491,599 77

43,755 60

Total of Funded and Unfunded Debt, 30th April, 1860, } \$8,535,355 37

To meet which, there is a balance of Cash to the credit of the Sinking Fund, *as per account on page 225*, of

447,949 66

Also Bonds and Mortgages on hand amounting to

519,226 03

967,175 69

Net Debt, 30th April, 1860,

\$7,568,179 68

The amount of Funded City Debt on the 30th April, 1859, <i>as per statement in Report 47, p. 201</i> , was	4,200,188 66
The amount of the Water Debt at that time, was	4,754,461 11
Total Funded Debt, 30th April, 1859,	8,954,649 77
The Unfunded Debt was	208,900 00
Total of Funded and Unfunded Debt, } 30th April, 1859,	\$9,163,549 77
The means of paying off this Debt was:	
Cash Balance to the Credit of the Sinking Fund,	\$894,817 04
Bonds and Mortgages,	436,748 01
	1,331,565 05
Net Consolidated Debt, 30th April, 1859,	\$7,831,984 72
Do. 30th April, 1860,	7,568,179 68
Net Reduction,	\$263,805 04

N. B. As the Revenue from the Water Works has thus far contributed nothing towards the reduction of the Cost of the Works, the account should stand as follows:

WATER DEBT.—The real cost of the Works up to 30th April, 1860, as stated on p. 228.	\$6,113,243 31
Also the amount now in reserve to meet the expenses of completing the New Main,	3,000 00
	6,116,243 31
CITY DEBT—Funded and Unfunded, for the balance,	2,419,112 06
Total of Funded and Unfunded Debt, } as stated on page 220,	\$8,535,355 37

REDUCTION OF THE CITY DEBT.

By the Eighth Section of the Ordinance on Finance, (*R. O.*, page 162,) the Mayor, the President of the Common Council, and the Chairman of the Joint Committee of Finance on the part of the Common Council, are constituted **THE COMMITTEE ON THE REDUCTION OF THE CITY DEBT**, whose duty it is to cause all money passed to their credit in the Books of the Auditor of Accounts, to be applied to the purchase or payment of the Capital of the Debt of the City, in the manner they may, from time to time, deem expedient; and it is the duty of the Auditor and of the Treasurer of the City, to conform to all orders in writing, in this respect, which shall be made and signed by all the members of said Committee.

The *Ninth* Section of said Ordinance requires that "all balances of money remaining in the Treasury at the end of any financial year; all receipts in money on account of the sale of real estate of any description, now belonging, or which may hereafter belong to the City; all receipts on account of the principal sum of any bond or note, now owned, or which may hereafter be owned by the City; and also of the Annual City Tax, in every future year, a sum that shall not be less than three per centum of the amount of the principal of the City Debt, (and never less than **FIFTY THOUSAND DOLLARS** in each year,) shall be appropriated to the payment or the purchase of the Capital of the City Debt."

The *Tenth* Section of the said Ordinance makes it the duty of the Auditor annually to pass to the credit of the Committee on the Reduction of the City Debt, all receipts in money, the proceeds of either of the sources before mentioned, and the said amount out of the *Annual Tax*; and provides that the sums so passed to the credit of said Committee shall be drawn from the Treasury of the City, for the payment or the purchase of the Capital of the City Debt, in the manner before mentioned, *and in no other mode, and for no other purpose whatsoever.*

The annexed statement of the account with the Committee on the Reduction of the City Debt, (*which I call the SINKING FUND*,) will show what payments have been made on that account this year, in conformity with the provisions of the Ordinance; and what amount remained to the credit of the Committee at the close of the financial year.

Dr.

The Committee on the Reduction of the

1860.		
April 30.	To Amount of Drafts drawn on the City Treasurer for the whole amount of the City Debt, which became due in this financial year, <i>as charged on page 47.</i>	\$385,600 00
	To Amount of Drafts drawn on the City Treasurer, to pay for the Water Scrip which became due this year,— <i>see page 150.</i>	811,000 00
	To Amount of Drafts drawn on the City Treasurer, for the Temporary Water Loans, which became due this year,— <i>see page 147.</i>	2,250 00
	To deficiency in the amount obtained on a Loan of \$35,000, authorized 10th Nov., 1858; and negotiated this year, and which amount was advanced by the Treasurer, <i>see page 184.</i>	400 00
	To Cash Balance to the credit of this Committee, in new account,	447,949 66
		<hr/>
		\$1,647,199 66

City Debt for the financial year 1859-60.

Cr.

1860. April 30.	By Balance per last year's account, <i>Report</i> 47, p. 207,	\$894,817 04
	By this amount of the Annual Taxes, specifically appropriated to the reduction of the City Debt, in conformity with the 9th Section of the Ordinance on Finance, which requires that not less than 3 per cent. of the amount of the City Debt, and never less than \$50,000, shall be annually appropriated to this object,	220,000 00
	By amount of Cash received on account of Sales and other Income from the Public Lands, <i>as per details on page 161.</i>	10,706 52
	By amount of Cash received for first instalment on Bonds taken for Lands sold this year, and for payments made on the Bonds and Mortgages which were on hand at the commencement of the year, <i>as per details on page 152.</i>	224,160 47
	By excess of the <i>Actual</i> Cash Income this year over the <i>Estimated</i> Income from the ordinary sources of City Revenue; and also the excess of the <i>Appropriations</i> over the actual <i>Payments</i> on the same account, <i>as per statement on page 25.</i>	297,515 63
		<hr/> \$1,647,199 66
1860. April 30.	By Balance as above,	<hr/> 447,949 66

Which amount is exclusively appropriated to the redemption of the City Debt,—as is also the amount of Bonds and Mortgages on hand, amounting to \$519,226 03; besides the proceeds of all Sales of the Public Lands.

The above Balance is to be met by the Cash in the Treasury at this date, belonging to the Committee, of \$404,194 06, and the advances made by the Treasurer, to be repaid out of Loans already authorized, but not yet negotiated, am'ting to \$43,755 60.

COST OF THE WATER WORKS.

THE WHOLE NET COST OF THE WATER WORKS, to the City, on the 30th day of April, 1860, was as follows:

Net payments by the WATER COMMISSIONERS,
from June, 1846, to 4th January, 1850, *as per*
statement in Report 43, page 185, \$3,996,069 83

Net payments by the WATER BOARD of 1850,
(5th January, 1850, to 4th January, 1851,) *as per statement on same page,* 358,010 47

Net payments by the COCHITUATE WATER
BOARD, 5th January, 1851, to 30th April,
1860, *as per details on page 229,* 1,075,746 76

Net payments by the Water Commissioners }
and by the two Water Boards, all of } \$5,429,827 06
which were paid by their Drafts on the }
City Treasurer, }

To which is to be added the payments by the
City, which were not drawn for by either
of the Water Boards, viz:

In 1847-48, per Report 36, p. 62,	\$3,377 13
1848-49, per Report 37, p. 58,	13,457 81
1849-50, per Report 38, p. 69,	1,736 23
1850-51, per Report 39, p. 85,	10,242 47
1851-52, per Report 40, p. 85,	2,775 03
1852-53, per Report 41, p. 91,	6,516 00
1853-54, per Report 42, p. 94,	2,959 83
1854-55, per Report 43, p. 110,	4,465 54
1855-56, per Report 44, p. 134,	1,963 08
1856-57, per Report 45, p. 129,	2,721 45
1857-58, per Report 46, p. 129,	2,859 82
1858-59, per Report 47, p. 134,	2,794 60
1859-60, per this Rep't, p. 149,	3,201 10

59,070 09

Amount carried forward,

\$5,488,897 15

<i>Amount brought forward,</i>	\$5,488,897 15
Add also the payments for interest, (including discounts and premiums on Water Scrip thus far negotiated,) viz :	
In 1846-47, per Report 35, p. 66,	\$6,011 50
1847-48, per Report 36, p. 62,	127,412 01
1848-49, per Report 37, p. 59,	182,095 10
1849-50, per Report 38, p. 69,	234,173 52
1850-51, per Report 39, p. 86,	
\$282,192 79, less credit on	
page 101, \$1,487 50,	280,705 29
1851-52, per Report 40, p. 85,	
\$310,421 05, less credit on	
page 99, \$8,323 89,	302,097 16
1852-53, per Report 41, p. 91,	303,984 30
1853-54, per Report 42, p. 95,	268,714 62
1854-55, per Report 43, p. 110,	262,519 38
1855-56, per Report 44, p. 135,	264,740 22
1856-57, per Report 45, p. 195,	264,448 36
1857-58, per Report 46, p. 130,	280,748 31
1858-59, per Report 47, p. 135,	274,019 74
1859-60, per this Rep't, p. 150,	294,873 78
	<hr/>
	3,346,543 29
	<hr/>
	\$8,835,440 44

The INCOME collected by the City has been as follows, viz :

WATER RENTS.

1848-49, per Report 37, p. 71,	\$15,933 01
1849-50, per Report 38, p. 83,	142,704 65
1850-51, per Report 39, p. 100,	136,290 75
1851-52, per Report 40, p. 99,	183,987 56
1852-53, per Report 41, p. 104,	193,941 81
1853-54, per Report 42, p. 110,	206,736 22
1854-55, per Report 43, p. 125,	250,429 82
1855-56, per Report 44, p. 150,	284,189 49
1856-57, per Report 45, p. 195,	292,181 89
1857-58, per Report 46, p. 146,	296,512 25
1858-59, per Report 47, p. 152,	313,694 60
1859-60, per this Rep't, p. 164,	341,479 50
	<hr/>
	2,658,081 55

Amounts carried forward, \$2,658,081 55 \$8,835,440 44

<i>Amounts brought forward,</i>	\$2,658,081 55	\$8,835,440 44
OTHER INCOME collected by the City.		
1852-53, Report 41, p. 104,	\$1,003 00	
1853-54, Report 42, p. 110,	2,295 12	
1854-55, Report 43, pp. 125-26,	2,184 94	
1855-56, Report 44, p. 151,	3,603 20	
1856-57, Report 45, pp. 145-46,	4,285 76	
1857-58, Report 46, p. 146,	8,440 97	
1858-59, Report 47, p. 153,	30,316 72	
1859-60, per this Rep't, p. 165,	11,985 87	
		<u>2,722,197 13</u>
NET COST to the City, all income deducted, } 30th April, 1860,		<u><u>\$6,113,243 31</u></u>

STATEMENT OF EXPENDITURES MADE BY THE COCHITUATE WATER BOARD.

From 5th of January, 1851, to 30th of April, 1860.

Land and Water Rights,	- - - -	\$50,304 67
Land and other Damages,	- - - -	13,185 07
Jamaica Pond Aqueduct,	- - - -	46,057 78
RESERVOIRS, viz:		
Beacon Hill,	- - - -	\$9,218 71
South Boston,	- - - -	2,194 82
East Boston,	- - - -	5,373 37
Brookline,	- - - -	13,489 46
Marlboro',	- - - -	1,447 64
Whitehall,	- - - -	254 59
		<u>31,978 59</u>
Water Works,	- - - -	7,209 60
Covering Water Pipes, East Boston,	- - - -	4,015 49
Salaries,	- - - -	71,407 56
Proving Yard, and Repair Shop,	- - - -	23,069 86
Main Pipe,	- - - -	146,377 14
		<u>\$393,605 76</u>
<i>Amount carried forward,</i>		

<i>Amount brought forward,</i>	\$393,605 76
Service Pipe, - - - - -	67,671 11
Office Expenses, — Rent, Fuel, Furniture, &c.,	18,573 50
Stop Cocks, - - - - -	13,502 18
Laying Main Pipe, - - - - -	49,997 09
Laying Service Pipe, - - - - -	28,875 10
Water Meters, and Repairs, - . -	19,779 13
Taxes, - - - - -	8,885 84
Printing, - - - - -	3,662 94
Carting, - - - - -	5,213 77
Wagon Hire, for Superintendent, - - -	1,473 50
Travelling Expenses, - - - - -	3,059 25
Miscellaneous Expenses, - - - - -	8,663 93
Fountains, - - - - -	2,432 05
Tools, - - - - -	5,433 88
Lanterns, Oil, &c., - - - - -	997 54
Postage and Express, - - - - -	293 67
Aqueduct Repairs, - - - - -	37,328 67
Lake Cochituate, - - - - -	35,942 29
Tolls, - - - - -	1,413 11
Engine Hose, - - - - -	445 85
Hydrants, - - - - -	8,214 27
Hydrant and Stop Cock Boxes, - - -	6,297 42
Repairing Streets, - - - - -	11,004 62
Main Pipe, - - - - -	8,262 34
Service Pipe, - - - - -	13,520 25
Stop Cocks, - - - - -	6,421 82
Hydrants, - - - - -	11,289 53
Shutting off and Letting on Water, - -	21,947 16
Blowing off Hydrants and Water Pipes, -	3,716 10
Blacksmith Shop, — Stock, &c., - - -	8,912 70
Plumbing Shop, " " - - -	5,631 76
Pipe Yard, and Shop, (including land,) -	25,735 29
Stable, - - - - -	6,174 63
Repairing Pipe Boxes, — on the Bridges, -	1,324 17
Engine, Boiler, &c., - - - - -	229 48
Payments on Contract for New Main Pipe, -	301,994 42
	<hr/>
	\$1,147,926 12
Income, (<i>see next page</i>),	72,179 36
Net Expenditures,	<hr/>
	\$1,075,746 76

RECEIPTS FROM COCHITUATE WATER BOARD.

From 5th of January, 1851, to 30th of April, 1860.

N. B. This account is exclusive of Water Rates and amounts received for shutting off and letting on water for non-payment of rates, none of which have been collected by this Board; but have all been paid into the City Treasury.

Sales of Real Estate, - - - - -	\$19,517 17
Old Material and Machinery, - - - - -	6,333 11
Steam Engine and Boiler, - - - - -	1,294 88
Iron Pipe, - - - - -	493 83
Old Buildings, - - - - -	518 80
Grass, - - - - -	495 87
Broken Stone, - - - - -	290 00
One Horse, - - - - -	150 00
Engineering Instruments, - - - - -	28 00
Laying and Repairing Service Pipes, Shutting off and Letting on Water for Repairs, &c.,	31,144 56
Rents of Land and Buildings, &c., - - - - -	7,426 36
Discount on Taxes, - - - - -	294 15
Labor and Materials, - - - - -	4,192 63
	<u>\$72,179 36</u>

A P P E N D I X .

PUBLIC INSTITUTIONS.

The HOUSE OF INDUSTRY, the Boylston Asylum and House of Reformation for Juvenile Offenders, at Deer Island, and the LUNATIC HOSPITAL at South Boston, are all under the government of a board of twelve gentlemen, who are styled "THE BOARD OF DIRECTORS FOR PUBLIC INSTITUTIONS." One half of this Board are chosen annually, by concurrent vote of the City Council. One of the Board must be a member of the Board of Aldermen, two must be members of the Common Council, and nine must be chosen from the citizens at large. They are to be elected in the months of January or February. Of the persons elected at large, three retire each year, and their places are supplied by new members, chosen by the City Council to serve three years. The Alderman and the two members of the City Council are to be chosen annually. Old members hold over until their places are filled by new ones. Each Director is subject to removal by the City Council for cause. Vacancies are to be filled by the concurrent vote of the City Council.

The Board is to be organized annually by the choice of a *President* from their own Board, and a *Clerk* at large. A majority constitute a quorum for business.

This Board exercise all the power heretofore conferred on the Directors of the House of Industry, the Overseers of the House of Correction, and the Visitors of the Lunatic Hospital. They may appoint such subordinate agents or assistants as they choose, and fix their compensation, subject to the approval of the City Council. Quarterly Reports are to be made by the Board to the City Council, of their Expenditures, and an *Annual Report* embracing all the Expenditures for each Insti-

tution in detail: the number of inmates, the admissions, discharges, births, deaths, and such other information as they may deem to be for the public interest.

Rules and Regulations for the government of the various Institutions are to be made by the Board, but they must be approved by the City Council.

The Master of the House of Correction is elected by the City Council, and his salary is fixed by them.

The Board of Directors may select some suitable Physician as *Superintendent of the Lunatic Hospital*, but his salary is fixed by the City Council, and he is removable at their pleasure. He is to perform the duties of Physician to such other Institutions under the charge of the Board as they shall require. He has the control, under the direction of the Board, of all officers, attendants, patients, grounds, buildings, and appurtenances of said Hospital.

The *Superintendent of the Deer Island Institution*, and all officers, overseers, and attendants of that establishment, are appointed, and their salaries are fixed by the Board of Directors.

The Board for the year 1860 is composed of the following Gentlemen :

JOSEPH SMITH, *President*.

Alderman, FRANCIS E. FAXON.

Councilmen, WM. W. CLAPP, JR., JOSEPH ROBBINS.

For one year, EZRA H. BAKER, SETH ADAMS, TIM. C. KENDALL.

For two years, PELHAM BONNEY, OSMYN BREWSTER, JOSEPH SMITH.

For three years, OTIS KIMBALL, GEORGE A. CURTIS, MOSES KIMBALL.

Reports are received daily at the City Office from the Superintendents of the House of Industry and Reformation, the Lunatic Hospital, and the Master of the House of Correction, as to the number of admissions, discharges, visitors, deaths, births, &c., with a statement of the condition of all sick in hospital, and all matters of unusual occurrence which may have taken place on the day previous.

A requisition is also received daily from the Superintendent of each Institution, containing a list of all articles necessary to be *purchased*, which is examined by the Standing Committees, and if approved by them the goods or articles are purchased under their direction, unless otherwise ordered by the

Board; a list is also furnished daily for the office, of all goods *received* the day previous, with the price and condition of the same, and any comments or remarks which the Superintendents may consider it necessary to make in relation thereto.

The Board of Directors in their Annual Report to the City Council for the year 1859, made in January last, say—among very many other things which we have not room here to insert—that the year just closed has been one of great labor and varied experience, and has impressed upon them more than ever, the importance of the trust committed to their hands. The problems of pauperism and crime are among the most difficult of solution, as the roots from which they spring are so carefully hidden from human observation and research. Therefore, to find measures most conducive to the prevention of either, at the same time treating the subjects thereof as brethren, is a task for which few, if any, are fully furnished and equal. * * *

THE HOUSE OF CORRECTION. It is a sufficient panegyric of this Institution to say, that it has fully maintained its former character for cleanliness, order, and the most perfect discipline.

The sanitary condition of the Institution through the past year has been most satisfactory. Indeed, it would be difficult to find any community, consisting of so large a number of persons, where less sickness has prevailed. The whole number of prisoners in the House at the present writing is 419, and but four of these are in the hospital. The largest number of prisoners at any one time during the year 1859, was in the month of January, when the number was 429. The smallest number was in the month of May, when it was 395. During the month of July there were 420 prisoners, and but three of them were in the hospital.

Now when the former mode of living and the shattered constitutions of many of the prisoners are considered, this healthy condition of the prison must be acknowledged as most remarkable.

The amount of money actually paid in as the earnings of the prisoners during the year, is in round numbers \$24,000. This has been derived mainly for the making of whips, for manufacturing shoes, and for the manufacture of trunk nails.

The number of prisoners now employed by the Whip Co. is 112, of whom 95 are what are termed long-sentence men, and 17 short sentence. Thirty cents per day is paid for the labor

of the former, and twenty cents per day for that of the latter. In the manufacture of shoes 117 prisoners are engaged, 96 long sentence and 21 short sentence. Thirty-five cents per day is paid for the labor of the long-sentence men, and twenty cents per day for that of the short-sentence men.

In the manufacture of trunk nails, 22 men are engaged, 14 of them being on long sentence, and 8 on short sentence. For the labor of the former thirty-five cents per day is paid, and for the latter, twenty-five cents per day.

Those prisoners whose sentences are for 5 months or less, are known as short-sentence men, all others are long sentence.

* * *

During the past year there has been erected on the grounds, works for the manufacture of Gas for the lighting of the House of Correction and the Lunatic Hospital. The works are finished, and those institutions are now being lighted with gas thus made. The gas now used is of a much superior quality to that used hitherto, and the Committee charged with the erection of the works are sanguine that a handsome saving in the expense will be attained, as all the labor necessary to operate the works is performed by prisoners; consequently the prime cost of the coal for making the gas is the only outlay that will for the future be necessary.

It will be seen by reference to the Annual Report of the Master of the House of Correction, that he reiterates the recommendation made in a former Report, that more room should be provided for male prisoners. This careful, cautious, and vigilant officer has not failed to see and call attention to the danger which exists in allowing prisoners to sleep together without being properly confined in cells.

The safety which has heretofore attended the vigilance and untiring watchfulness of the Master and his subordinates, with large numbers of prisoners without proper confinement through the night, has not lulled the Master into security, but he again expresses his apprehensions that trouble will yet grow out of this want of sufficient cells in which to confine the prisoners at night.

* * *

The additional labor which has devolved on the Board, to which allusion has been made, was consequent upon the destruction of the part of the building used as a House of Reformation for Boys, and, subsequently, the destruction of the principal barn on the Island. The immediate result of the

destruction of the former subjected that department to great inconvenience, and, to some extent, probably a loss of efficiency as a reformatory; but the ultimate effect, it is hoped and believed, will compensate for that loss, and, to some extent, the pecuniary loss sustained by the treasury. * *

Heretofore there has been no classification, morally speaking, of the House of Reformation Boys. They were all in one dormitory at night, one yard to play, and, when in school, divided, not on moral grounds, but intellectual. In the new erection there is provision for a division into three classes, which is to be absolute when in school, at play, and at rest, and, as far as practicable, while eating, and in the chapel. The restraining and reformatory effect of this system of rewards and punishment (if it may be so called) will, in the opinion of the Board and the Teacher, be most salutary. * * *

The destruction of the barn, although serious in the loss of its contents, was not very great in the structure itself; it was old, and in some respects contracted; and the new one, which has cost some twenty-seven hundred dollars, has been enlarged, so as to give improved accommodation in the particulars in which the other failed; the roof has been covered with slate, and copper gutters put up on both sides to catch the water for use; and it is the intention of the Board to put down a cistern to hold the water from the roof, and then convey the same to the wash-room of the House of Reformation.

We have a fire-engine and five hundred feet of hose; but they have been of but little use heretofore, especially in the case of the barn-fire, for want of water. Therefore, soon after that fire, it was proposed by the Local Committee, and adopted by the Board, that a capacious cistern should be sunk near the barn, on the low land, which could be filled by the tide at its flood through a pipe sunk in the ground, which would always give an abundant supply in case of fire, and so situated as to be available and within reach in case of fire in the buildings in that vicinity. * * *

The labors performed by members of the Board are but imperfectly shown by reports of the doings at the several institutions, as the amount of time expended and labor performed at the office, and in relation to matters appertaining thereto and connected therewith, are much larger and more important than what is bestowed on the institutions at their several localities. In the first place the daily requisitions for supplies, which come to the office for approval or other-

wise, according to the nature of such requisition, has to be examined by each local committee in charge, or its chairman, and generally by all the members of the Board, who shall be present during the morning, and who take any special interest in the matter. Directions are given as to where purchases are to be made; and in cases of large supplies, the Chairman of each Standing Committee makes the purchases in person. Then, again, one or more of the Board, with the clerk, examine daily the persons in custody in the lock-up, to see for what offence, if any, they are charged with,— whether for crime or poverty; whether to get a home for a time they have got into custody; or, for want of energy, they are unable to get employment, and therefore chargeable with vagrancy, as is frequently the case; or, desiring the benefit of hospital treatment, get taken up for night-walking, and thus expose themselves to be incarcerated for a few months, a charge upon the public treasury. The purpose of these visits is to ascertain the particulars in each case; and when there is no crime justly chargeable, then to have them taken care of by permitting them to which ever institution, City or State, they by law are justly chargeable to. The result of this policy has been most salutary and beneficial, and at the same time just. * * * *

The number of applicants at the office for admission to some almshouse the past year, has been 2,314; of these, 2,139 were sent to the State Almshouses and Rainsford Island Hospital, and 175 to the House of Industry. Among the above applications there were 70 sick with the smallpox: and not unfrequently has application been made in person at the office by the party afflicted. There have also been 195 applications for admittance to the Insane Hospital, of which 99 were sent to the State hospitals, and 96 to our own hospital; in each case the settlement of the applicant has to be looked up by some one at the office, and the same experience and formality are requisite as in the case of paupers sent to the House of Industry. * * * *

The Board, after two years' experience, have seen nothing which casts a doubt on the expediency and efficiency of the change which was made in the mode of superintending these institutions. The advantages of consolidation have been made apparent in too many respects to leave a doubt on the mind of any one who has been familiar with both systems.

It is true that there has been no apparent reduction of expenses in the aggregate, nor *per capita*; but there has been a great saving in the number which might have been, and undoubtedly would have been, maintained at the expense of the City, under the former mode of conducting these institutions. * * * * *

Boston had heretofore led the van in improved houses for the treatment of criminals, insane, and the comfortable maintenance of paupers; to keep this character spotless and pure was our incumbent duty. Hence the failure, thus far, to lessen the general expenses; but that they will be reduced when everything shall have been put in order that our social position demands, we have no doubt. To this end our labors will hereafter, as heretofore, be directed.

The expenditures for the several institutions under the direction of the Board, for the year, are as follows:—

House of Industry,	\$95,899 75	
House of Correction,	49,914 57	
Lunatic Hospital,	29,781 84	
Total expenditures,		\$175,596 16

The income has been —

From the House of Industry,	\$2,896 79	
“ “ House of Correction,	24,119 22	
“ “ Lunatic Hospital,	26,189 01	
Total receipts,		\$53,205 02
		<u>\$122,391 14</u>

HOUSE OF CORRECTION.

The following are extracts from the Report of the Master of this House, CHARLES ROBBINS, Esq., to the Board of Directors in January last.

The discipline of the prison has been well sustained during the year, and with fewer punishments than I have ever known before. The laws, rules, and regulations adopted by the Board of Directors, for its government, have been firmly but humanely enforced in every particular, and, with few exceptions, they are conformed to by the prisoners willingly if not cheerfully. Through the exercise of constant care and attention on the part of myself and officers, a state of discipline and good order has been attained, superior to that of any previous year.

The health of the institution has been remarkably good. Considering the former course of living, and the broken constitutions of many of those who are sent here, it is a matter of surprise that there is so little sickness. Instead of losing health, I find that their physical condition usually improves by regular habits and diet, with equal hours of rest and labor. * * * *

I would call your attention to the recommendation contained in my last Report, in regard to the need of *more room* in the male department of the prison, and the consequent danger that exists; so long as that need is not met, and the male prisoners do not decrease, the danger will be growing greater, and I feel that an outbreak will eventually take place. The average number for the year, of those who sleep in the attic, has been thirty-five. * * * *

We have raised a sufficient quantity of garden vegetables for the consumption of the family and prisoners, (excepting the crop of onions, which this year has failed.) There has been pork raised and fattened sufficient to supply the wants of the house and prison, and pork sold to the amount of \$108.15, and now seven hogs to dispose of. * * * *

I am still of the opinion that the *admission of visitors* to the prison and workshops requires some further restrictive regulations, especially for females, who frequently come in parties of five or six, unaccompanied by men, to be conducted through the institution. No man or woman, in the condition of a convict, wishes to be exposed to the gaze of the thoughtless and the curious, and it may readily be supposed that it does not aid the moral and reformatory influences of the prison. And I would again express the opinion given in my last Report, that none but official visitors, and persons who visit prisons for some definite object connected with the administration of these institutions, should be admitted.

The number of prisoners committed from January 1, 1859, to January 1, 1860, has been as follows, viz: Males, 733; Females, 223. Total, 956.

Offences of all who have been in Prison since January 1, 1859.

	Males.	Females.
Assaulting and wounding	8	0
Assault and battery	112	7
Breaking and entering shops and dwelling-houses, &c.	18	0
	<hr/> 138	<hr/> 7

		138	7
Common night-walkers	- - - -	0	66
Common drunkards	- - - -	106	47
Drunkenness	- - - -	64	23
Larceny, various kinds	- - - -	370	58
Other offences	- - - -	55	22
		<hr/> 733	<hr/> 223

Sentences of those imprisoned.

	Males.	Females.
For nonpayment of fines and costs	136	45
2 months	105	14
3 months	114	21
4 and 5 months	42	22
6 months	213	96
7, 8, 9, and 10 months	18	2
12 months	34	11
14 to 20 months	23	4
2 years	27	5
2½ to 5 years	19	3
9 to 10 years	2	0
	<hr/> 733	<hr/> 223

Ages of the prisoners.

	Males.	Females.
20 years and under	195	49
20 to 30 years	312	102
30 to 40 years	130	47
40 to 50 years	58	19
50 to 60 years	25	5
60 years and over	13	1
Total	<hr/> 733	<hr/> 223

Colored, 45; White, 911. Total, 956.

Number of times committed.

First time, 479; second, 198; third, 125; fourth, 68; fifth, 25; sixth, 24; seventh and eighth, 5 each; ninth, 6; tenth, and over, 21.

Nativity. — Massachusetts, 218; other N. E. States, 71; New York, 32; other States, 40; Total natives of U. S. 361. England, 54; British Provinces and Canada, 50; Ireland, 457; other places, 34.

Committed during the year. — Males, 733, females, 223—total, 956. Adults, 732; minors, 223; whites, 911; colored, 45;

cannot read or write, 410; natives of Massachusetts, who cannot read or write, 29; married, 385; intemperate, 696; died, 9; pardoned out, 19.

HOUSE OF INDUSTRY.

The following extracts are from the Report of the Superintendent of the Houses of Industry, &c. at Deer Island, John M. Moriarty, Esq. made to the Board of Directors in January last.

In reviewing the past year it affords me pleasure to state that there are unmistakable evidences of improvement throughout every department.

A greater variety of events has transpired here the past year than has marked its history in any preceding one. Some of these events have been especially unfortunate, while most of them have been adapted to merit our gratitude to Him "who makes his sun to shine on the evil and the good, and causes the rain to fall upon the just and the unjust." Such gratitude is not entirely wanting on the part of your Superintendent, and among the other officers of this institution.

When we remember the sources from whence many of the cases of disease originated; their admission to the institution with constitutions shattered by dissipation and neglect, we are satisfied that our statistics do not exhibit a very great fatality, either among children or adults.

The bar-room and the brothel are the schools where very many of them took their first fatal lessons in crime, from which, ejected, they are thrown upon our protection, disease having done its perfect work. Thus, while no epidemic has appeared among us, and while but comparatively few deaths have occurred, nearly all the mortality may be traced back to intemperance, which, more than all other causes, sends victims to our public institutions. Our sanitary regulations, so effective in the past, have been strictly enforced, omitting, for no reason, any measure for ventilation and cleanliness.

The value of goods now on hand at the store, as will be seen by the schedule annexed, amounts to \$3,954.66.

Memorandum of Articles manufactured and received in Store, from January 1, 1859, to December, 31, 1859.

Received from House of Reformation, viz : —

Men's shoes	-	-	-	-	-	-	726 pairs.
Women's shoes	-	-	-	-	-	-	458 pairs.
Boy's shoes	-	-	-	-	-	-	1,087 pairs.
Total	-	-	-	-	-	-	2,271 pairs.

26 dozen pairs men's socks.

Received from shoe-shop of House of Industry—

Men's boots	-	-	-	-	-	-	284 pairs.
Men's shoes	-	-	-	-	-	-	134 pairs.
Women's shoes	-	-	-	-	-	-	207 pairs.
Total	-	-	-	-	-	-	625 pairs.

Cash received for Articles sold, and Medical Attendance, with Board, for persons sent from U. S. M. Hospital, from January 1, 1859, to December 31, 1859, inclusive, \$1,327 13

Amount of cash received and paid,	\$1,327 13
Amount of bills rendered and not received,	1,099 27
	<u>\$2,426 40</u>

The amount of produce, of various kinds, raised upon the farm, some of which has been judiciously used here, and the balance sent to market, evinces the utility of this improvement, and also speaks plainly for the skill of our farmer, Mr. Oliver Peirce, whose appointment has proved to be highly satisfactory, as well as beneficial to the interests of the City. All the labor upon the farm has been performed, under his supervision, by paupers and prisoners,—no person among whom is allowed to be idle, if the state of his health is such as to admit of work. *No person idle*, is a maxim adopted at the commencement of my residence here, and compliance with it continues to be enjoined and enforced at all proper times, and in all suitable ways.

In the Boys' (Pauper) School, the whole number of Pupils, 1st January, 1860, was 38; they are pursuing studies usually taught to boys of their age. They exercise freely in the open air, and enjoy the luxury of a warm bath during the week. With the culture afforded by the Sunday school, coupled with their school exercises during the week, their attendance upon religious services in the chapel, where their

conduct has always been exemplary, it is to be hoped that they will reach an honorable and virtuous manhood.

HOUSE OF REFORMATION FOR GIRLS.

Whole number admitted, 35; Whole number pardoned, 7; Discharged by expiration of sentence, 1; Transferred to House of Industry, 1; Remaining, 26.

The health of the school has been remarkably good, owing in a great degree to the enforcement of our sanitary regulations, ventilation, cleanliness, and exercise in the open air. During school hours, their studies have been reading, spelling, geography, grammar, arithmetic, bookkeeping, and drawing. They also, under the superintendence of their teacher, attend chapel services on the Sabbath, as well as the Sunday school in the morning. The teacher reports that, besides having the care of their own rooms and clothing, they have knit 52 pairs of stockings, made 4 dozen men's flannel shirts, besides learning to net, crotchet, and embroider, all showing an increase in a knowledge of useful arts and employment.

Notwithstanding the antecedents of those unfortunate children, exciting compassion rather than harsh blame, their surroundings the worst that a city could present, their moral and religious education lamentably neglected, is it a matter of wonder that they should have been enticed into evil ways? Under the present management, and with all the efforts we can bring to bear upon them, we hope and trust that when sent away, they will have attained all the good qualities of educated and virtuous women, ornaments to society, wielding a healthy influence wherever they may be located.

The whole number of persons admitted in 1859, was 1,969, viz: men, 1,150; women, 731; boys and girls, 88, —City charges and children of sentenced mothers.

Whole number received from the Police Court, 1,698, viz: men, 1,037; women, 661.

Number of sentenced persons remaining December 31, 1859, 305, viz: men, 149; women, 153; girls, 3.

Of these, 28 are juvenile offenders, viz:

The whole number committed by the Police Court, for fine and costs, is 781; of whom 37 paid their fines, amounting to \$502.91, which amount has been paid to the City Treasurer.

	Men.	Women.
<i>Birth Places.</i> America - - -	31	20
Ireland - - -	97	122
England and Provinces	20	14
Italy - - -	1	
	<hr/> 149 <hr/>	<hr/> 156 <hr/>
	Men.	Women.
<i>Offences.</i> —Common drunkards -	111	82
Vagabonds - -	10	8
Fines and costs - -	26	19
Common night-walkers	0	12
Assault and battery and		
Larceny - - -	2	0
Juvenile offenders -	0	28
Other offences - -	0	7
	<hr/> 149 <hr/>	<hr/> 156 <hr/>

Medical Treatment.—The whole number of cases under medical treatment, including those at the *Quarantine Hospital*, for 1859, was 1,215.

Whole number of deaths, 40, viz:

Sentenced persons, 11; From vessel in quarantine, 1; From United States Marine Hospital, 4; City charges, 24.

Ages of the Deceased.—Under 5 years, 5; Over 5 years and under 20, 4; Over 20 years, and under 40, 17; Over 40 years and under 60, 8; Over 60 years and under 80, 5; Over 80 years, 1. Total, 40.

Value of articles remaining in the Store on the 1st January, 1860, \$3,954 66.

Products of the Farm.—Mr. Peirce reports the products of the farm, with the stock on hand, as follows:

50 tons hay; 15 tons French turnips; 25 tons mangel wurtzel; 500 bushels flat turnips; 800 bushels onions; 800 bushels turnip beets; 2,000 heads cabbage; 2 tons pumpkins; 8 tons carrots; 250 bushels parsnips; 1,000 roots celery; 12 tons marrow squash; 300 bushels tomatoes; 100 bushels barley.

Stock on hand, 1st January, 1860.—4 yoke of oxen; 2 bulls; 18 cows; 1 heifer; 2 calves; 3 horses; 108 hogs; 50 fowls; 24 ducks; 7 turkeys.

1 omnibus; 2 horse wagons; 2 handcars; 1 top buggy; 1 carryall; 2 pungs; 2 sleds; 1 horse cart; 1 sleigh; 3 harnesses; 10 gravel cars; 65 wheelbarrows; 65 picks; 55 shovels; 1 long drag; 1 ice plough; 1 cultivator; 40 manure forks; 25 hay forks; 24 hoes; 3 harrows; 2 seed sowers; 1 grindstone; 20 scythes and snaths; 8 ploughs; 2 dozen garden rakes; 6 draught chains; 8 crowbars; 2 rollers; 4 hammers.

HOUSE OF REFORMATION FOR BOYS.

*The following extracts are from the report of L. D. Lincoln, Esq., the Superintendent of this Institution, to the Board of Directors.**

It will be seen by an examination of the tables, that the number of inmates at the close of the year was 218, an increase of 28 since the beginning of the year. During that time 141 have been received, and 113 discharged, most of whom are now doing well, and affording evidence of the benefit derived from the institution. The average age of the boys received, was about *twelve years*, which is less than usual, and still better results may be expected, as there is more hope of reforming those boys who are committed before they are confirmed in evil habits and crimes.

The burning of our house has had an injurious effect upon the school, from the want of such accommodations as were desirable. Up to the time of the fire (August 21), the pupils had made good progress, and at an examination a few days previous, in the presence of the City Government, they conducted themselves in a manner which won much praise, and it is believed that all present were satisfied to believe that the school was promising a great benefit.

The mode of discipline, and plan of grading the school, do not differ materially from what have been described in former reports. When received, the minds of the boys are active only in the direction of vice. The truants, who constitute a large proportion, have a particular dislike to books, and the knowledge that is obtained from them. Usually, after being here a short time, their minds are awakened with a desire to obtain knowledge, and some of them make very rapid improvement. Many who entered the institution ignorant of the alphabet, have gone out with a good common-school education.

* This School is not under the direction of the Superintendent, Dr. Moriarty.

The experience of the past year has served to strengthen opinions in favor of the family system previously entertained. When the number of scholars is very large, the teacher is prevented from having that knowledge which is obtained by coming in contact with each individual. This evil will be remedied, to a certain degree, by the new system.

The health of the boys has generally been good, except that ophthalmia has prevailed, as it frequently does, in institutions of this character.

It is the design of the school that there should be steady work for the boys, so as to train them to habits of industry, and turn their thoughts from evil. During the year, all of suitable age to labor have had some employment. Although the kind of work was not the most desirable, yet it has served to direct their attention to a proper improvement of time, as well as to give them an idea of the usefulness of labor. About thirty are employed in the shoe-shop, while the remainder attend to knitting and miscellaneous work about the house. There are a hundred or more now in the school, who could be employed with profit, if a contract could be obtained for their work. The location makes it difficult to obtain contracts.

The Board of Directors have appropriated a small sum annually, towards the purchase of a library for the school, and previous to the fire the number of books had reached about eight hundred, but about one half of them were destroyed on that occasion. When the boys become able to read, most of them get interested in these books, and the library has proved of great benefit to many of them, affording a pleasant relaxation from duty, and furnishing them with much valuable information. Good books in the hands of children not only amuse and instruct, but furnish wholesome food for the mind, and thereby shut out evil thoughts. They are much interested in newspapers and magazines, and those provided for the school are eagerly sought for, and read, giving them a knowledge of the passing events of the day.

The boys remain in the House, on an average, about fourteen months; few of them stay two years. The larger portion of them go away reformed, and, if sent to good places, do well. Sometimes those who have been indented are sent back. Only one has been returned during the year. Those boys who prove incorrigible are sent to sea when opportu-

nity occurs, and it would be well if provisions were made so that some of them may be sent to the State Nautical School, now about to be established.

Although there are some who are always uneasy, the boys are generally contented and happy, and some of them have been allowed to go home to visit their friends, on their promise to return, which promise none of them have broken. It frequently occurs that boys who could be apprenticed prefer to remain here, in order to get an education.

We are much indebted to the Directors of the American Bible Society for furnishing us with one hundred and fifty copies of the Scriptures, to be distributed among the boys. Also to the Tract Society, through its Secretary, for several parcels of juvenile papers.

INSTITUTIONS.

Whole number in the House since opening	-	-	2,005
In the House Jan. 1, 1859	-	-	190
Received since from Police Court	-	-	136
Received since from Superior Court	-	-	5
		—	141
Whole number during the year, 1859	-	-	331
Discharged by Police Court	-	-	42
Discharged at expiration of sentence	-	-	43
Discharged on writ of habeas corpus	-	-	3
Indented 20; died 3; escaped 2	-	-	25
		—	113
Remaining in the House Jan. 1, 1860	-	-	218

TABLE I.—*Showing the Offences for which committed.*

Truancy 178; larceny 79; idle and dissolute 34; stubbornness 17; vagabonds 8; other offences 15; Total 331.

Terms of Commitment.

During minority 153; two years 135; one year 41; eighteen months 1; six months 1; Total 331.

Birthplace of whole number.

Born in Massachusetts 206; other States 24; Ireland 64; British Provinces 23; England 11; Scotland 2; at sea 1; Total 331.

Parentage.

American 27; Irish 287; English 7; African 8; Scottish 2; Total 331.

Americans 27, equal to 8 per cent. Foreigners 304, equal to 92 per cent.

Ages of all when committed.

7 years of age 2; 8 do. 16; 9 do. 24; 10 do. 30; 11 do. 69; 12 do. 60; 13 do. 37; 14 do. 38; 15 do. 27; 16 do. 16; 17 do. 11; 18 do. 1. Average age, 12 years and 24 days.

Facts relative to the Home Influence of the Boys.

Present number in the House	-	-	-	-	-	218
Have lost father	-	-	-	-	-	82
Have lost mother	-	-	-	-	-	60
Full orphans	-	-	-	-	-	18
Intemperate fathers	-	-	-	-	-	70
Intemperate mothers	-	-	-	-	-	31
Fathers, mothers, brothers, or sisters who have been imprisoned for crime	-	-	-	-	-	100

LUNATIC HOSPITAL.

Extracts from the Report of Dr. Clement A. Walker, the Superintendent of this Institution, to the Directors, dated 1st January, 1860.

The daily operations of the Hospital have been marked by no incidents of note. Numbers have come and gone,—some into new life and hope, some into life-long darkness, and not a few to the grave. Many have come in with decided homicidal and suicidal propensities, yet no serious accident has occurred to inmate or officer.

With one third more admissions, the recoveries are more than double those of last year, and the deaths have been increased but by one. More than half of the deaths were from diseases which always abound in institutions of this sort.

The favorable results of the year have been attained by no change in the method of treatment, moral or physical. The same general plan has been pursued as heretofore, with more attention to the details, perhaps, as you have, from time to time, generously accorded me the means of doing. Employment, recreation, and *amusements* have been freely employed whenever and wherever opportunity has offered. The former was afforded more largely than ever before, through the improvements upon our buildings and grounds. The

two latter have been greatly increased by the addition of the *billiard table* to our other resources. The effect of it, I confess, has far exceeded my highest hopes, and they were not small. The billiard-room is open from eleven o'clock in the morning till nine at night, and is rarely unoccupied. The *bowling alley* is in frequent use, and the library, which has been considerably enlarged, is in constant demand. A *bagatelle-board*, for the use of the female patients, would, I doubt not, be a very profitable investment.

The great events of the year, in matters of amusements, however, were the water excursion and Christmas.

In August the city steamer was kindly placed at our disposal for a day, and some seventy of the patients went down the harbor, where many, for the first time, tasted the luxury of the unadulterated sea-breeze, and all "experienced a new sensation," or, as one of them quaintly expressed it, "went up to see good old Lijah."

Christmas was, for the first time, appropriately observed by us. By the kindness of your Board, and other friends of the Institution, two Christmas trees were procured, and well laden. Most of the patients engaged in the frolic, and every one, from the wildest maniac to the most demented, found a friend in good Santa Claus. Could our friends have seen the gladness of that evening, no acknowledgment of their kindness would be needed here. It was surely bread cast upon the waters. * * * * *

In these days it is quite useless to talk of the importance of early hospital treatment for the insane. Equally futile is it to enlarge upon the danger of too early a removal from hospital care, after convalescence commences. Where personal remonstrance will not avail, pages of argument will only be wasted. Unreasoning affection, blind confidence, and, in too many cases, pecuniary considerations alone are stronger than all our arguments and assurances. A patient came to us in October, in whose case recovery commenced early and progressed steadily. As soon as the deposit money (which was small in amount) was exhausted, his friends, honestly believing, doubtless, that there was no danger of a relapse, gave no heed to our warnings, but removed him. The success of the case seemed, at the time, clearly within control, and, in a few weeks more, danger would have been passed. The sure result came. He is now in *another hospital*, there to be for a long time, perhaps, and a

burden upon public charity; while we are unjustly deprived of our fair share of credit. This is not an isolated case. Surely, a desire for the reputation of doing thoroughly the little we do is commendable. Is it too much to require a bond that the patient shall not be removed under three months, unless complete recovery sooner takes place, or the physician consents?

Kindness is the rule of management here, and, with rare exceptions, the officers and attendants have faithfully acted upon it. From your own observation, frequent and unexpected by them, I am sure you will cheerfully award them this meed.

There were remaining, January 1, 1859, Males, 59; Females, 64,—total, 123.

Admitted since, Males, 56; Females, 40. By Police Court, 16; by Board of Directors, 80,—total, 96.

Under care and treatment during the year, 219.

There have been discharged during the year, Males, 43; Females, 37,—total, 80.

Recovered, Males, 24; Females, 15,—total, 39.

Improved, Males, 6; Females, 4,—total, 10.

Unimproved, Males, 7; Females, 3,—total, 10.

Died, Males, 6; Females, 15,—total, 21.

Remaining January 1, 1860, Males, 72; Females, 67,—total, 139.

Ages of those Admitted.

Under 20 years of age, 9; from 20 to 30, 18; from 30 to 40, 26; from 40 to 50, 12; from 50 to 60, 13; from 60 to 70, 5; from 70 to 80, 3; over 80 years of age, 2; unknown, 8,—total, 98. While the number of the young is unusually large, that of the aged and infirm is also remarkable.

Civil Condition.

Married, Males, 18; Females, 21,—total, 39.

Widowed, Males, 1; Females, 6,—total, 7.

Single, Males, 37; Females, 13,—total, 50.

Nativity.

Boston, 23; Massachusetts, 24; other New England States, 20; New York and Pennsylvania, 6; England, Canada and Provinces, 6; Ireland, 12; Germany, 2.

Last Residences.

With friends, 81; McLean Asylum, 5; Almshouses, 5; State Hospitals, 4; County Jail, 1.

Occupation.

Housekeepers, 16; Domestics, 15; Laborers, 9; Teachers, 5; Miners, 8; Carpenters, 4; Merchants, 4; Farmers, 4; other occupations, 26.

Form of Insanity.

Mania, 46; Dementia, 35; Melancholia, 11; Monomania, 4.

Assigned Causes of Insanity.

Intemperance, 18; Ill-health, 11; Hereditary, 9; Business trouble, 8; Domestic trouble, 6; Old age, 5; Injury to head, 4; Epilepsy, 4; 14 other causes, — 31 cases.

WATER WORKS.

The Boston Water Works are managed by an independent Board known as the COCHITUATE WATER BOARD. They are chosen annually, by concurrent vote of the two branches of the City Council, on the first Monday of January, or within sixty days thereof. The Ordinance requires that the Board shall consist of one Alderman, one member of the Common Council, and five citizens at large. They hold their offices for one year, and until others are chosen in their places, unless removed by the City Council. They may be re-elected annually, but no member can serve more than five years consecutively. They have the whole management of the Water Works, except the fixing of the Water Rates. They receive no compensation for their services. They are required to make a Report to the City Council in the month of January, in each year, containing "a statement of the condition of all the Water Works, and of the lands and other property connected therewith, with an account of all the receipts and expenditures, together with any information or suggestions which they may deem important; and they shall at the same time, transmit to the City Council, the Report of the Chief Engineer and the Water Registrar."

The Report of the Engineer, above referred to, is required to contain a statement of the general condition of the Works, with an account in detail of all the expenditures of his department relating to the same, and such other matters as he or the Board may deem expedient. The Water Registrar is required to give, in his annual Report to the Water Board, a statement of the number of water takers; the number of cases where water has been cut off; the number and amount of abatements; the expenditures of his department, and such other matters as he or the Water Board may deem expedient.

The bills and accounts against the Water Works, after

being approved and allowed by the Water Board, are sent to the Auditor's Office for settlement, and they are audited, allowed and paid in the same way as other bills against the City.

The Water Rates are established by the City Council, and can only be changed by the concurrent vote of the two Boards.

THE COCHITUATE WATER BOARD,

For the year 1860, is composed of the following gentlemen, viz:

<i>President,</i>	JOHN H. WILKINS,
<i>Alderman,</i>	CLEMENT WILLIS,
<i>Councilman,</i>	GILBERT E. PIERCE,
<i>Citizens,</i>	EBEN. JOHNSON,
	SAMUEL HALL,
	GEORGE DENNIE,
	GEORGE P. FRENCH.

In compliance with that part of the Ordinance on Finance which requires the City Auditor, in his annual Report of Receipts and Expenditures, to give an account of all the property belonging to the City, the following abstracts from the Reports of the Water Board, the City Engineer, and Water Registrar, made to the City Council in January last, are herewith submitted. These abstracts will furnish some account of the City's property in the Works, and will also give to the citizens some information on the state of the Works, which they can obtain in no other way, as the Reports of the Water Board to the City Council have but a limited circulation.

The Report dated 15th January last, expresses the belief of the Board that the Works were never in a more safe and efficient condition.

The past year, 1859, has been crowded with important events and undertakings relating to the subject matter of the Water Works. The breach in the aqueduct at Needham, the raising of Lake Cochituate, the quieting of the claim of meadow owners on Sudbury River, and the laying of the new main from Brookline to Boston, all important transactions, and worthy special notice in this Report.

On the 29th of March last, the aqueduct at its connection with the pipes crossing Charles River, on the westerly side in Needham, gave way early in the morning, and the great volume

of water which was passing through the same, in a very short time produced the most destructive havoc upon the premises, — carrying pipes, gravel, brick and stone masonry and other materials away, and precipitating them into Charles River, choking up its current, and causing it to overflow its banks and throw back water upon the meadows and mills above. The sight of this devastating outbreak was truly appalling. A young man, son of Mr. Reuben Ware, living near at hand, had the presence of mind to mount and ride with all speed to the Lake to apprise Mr. Knowlton of the breach; and the water was instantly turned off, so that in probably two hours from its occurrence the water ceased to flow injuriously at the breach. This prompt and highly meritorious act of young Mr. Ware, by which further incalculable injury was seasonably prevented, was deemed worthy of special notice by this Board, and was rewarded by them by the gift of a gold watch, of Waltham manufacture, and a suitable gold chain.

By this untoward occurrence the stone gate-house and near 100 feet of the brick conduit were carried away, and with several of the connecting pipes, were precipitated into the river to the distance of from 75 to 150 feet. What was the cause of this occurrence is only matter of conjecture, as all the traces of weakness and of failure were entirely obliterated in the accompanying ruin.

Though the gap was truly frightful, and the work of repair was impeded by a violent rain storm, yet the work was commenced and prosecuted with the utmost vigor, and by as many men as could work to advantage, both by day and by night. * * * * Such was the speed, activity, skill and strength applied to this work, that on Saturday evening, April 2, (within five days and four nights,) connection was made through one of the pipes, and on the following night through another, and on the following Thursday through the last.

This was a consummation exceedingly creditable to those having charge of the work, and whose eyes were ever watchful during its progress. * * * *

It was found that the gate-house, on the easterly side of the valley, was in an unsafe condition. Water was oozing from it, and danger of undermining was apparent. The occasion was taken to strip the foundation, cover the same with cement and concrete, raise the surrounding embankment, and add considerable to the width and stability of the same. It is believed that the Works on both sides the valley are now

in a much better state and condition than before the breach occurred. * * * *

It is worthy of remark, that the citizens of the village, as a general thing, were accommodating, and disposed to facilitate, in any way they could, the operations of the city. Some persons who suffered some damage, and who, without impropriety, might have presented a claim on the City, have forborne to do so. And, as a general thing, those who have claimed damages, have done so in a spirit of moderation. Such conduct is the more worthy of notice and commendation, from its strong contrast with what is often experienced under like circumstances, where a misfortune or accident is looked upon as a windfall for every one to make the most of. * * *

At the time the breach occurred there was brought daily to the city about 13,000,000 gallons, and in the course of repairs, the amount fell gradually to 10, 8, 6, 4 and 3½ millions. This shows that the domestic supply, and some of the mechanical, did not exceed three or four millions. It is to be observed, however, that, beyond all doubt, the domestic supply was curtailed by the consumers to an inconveniently low average. The conduct of the citizens in this respect, when there was danger that a portion of the City would be entirely deprived of water, was worthy of all praise, and should be highly commended. * * * *

THE RAISING OF LAKE COCHITUATE.

From the experience of two previous years in failing to obtain an acceptable act of the Legislature, authorizing the raising of the waters of the Lake, it was deemed by this Board, in its application at the last session, to be the best policy to agree upon a form of bill with the adjoining towns, so as to avoid the opposition that for two years had thwarted our efforts. We therefore proposed to pay the town of Framingham, the town of Natick, and the town of Wayland; and the act thus agreed upon went through the Legislature without note or comment. * * * *

Nearly all the roads had been raised; many owners of lands to be flooded, had been settled with. Scarce anything remained to be done but to take down, reconstruct, and elevate the gate-house, and raise the sea wall in different places, for a distance of over 100 rods. The gate-house has been reconstructed on the same original plan and foundation, and

its floor and walls have been raised $4\frac{3}{4}$ feet above their former position. The sea-wall has been raised 3 feet. These operations secure the premises from all inconvenience from freshets and high water from any cause in future. The sea-wall near the gate-house, is back filled from the adjoining gravel hill, and the gate-house is surrounded with a suitably graded sloping bank. All the premises are now in a neat and becoming condition; and with a trifling annual expenditure, they can be made quite ornamental and attractive. * * *

QUIETING OF THE CLAIMS OF MEADOW OWNERS.

In last year's report, after stating that this Board had acquired the control of the lease of the reservoir at Hopkinton, it was further stated that "during the last summer the proprietors of Sudbury Meadows memorialized the City of Boston for damage done to their property by letting down water from the reservoirs at unseasonable times." * * * *

This Board gave a good deal of time, attention, and consideration to the subject matter of these petitions. We gave a public hearing to the parties, in which opportunity was given for every one interested to state any and all facts bearing on the question.

The Board also visited such of the premises as lay in Wayland, and which were visible from the various roads and causeways in said town, and observed their state and condition, and held free intercourse with many of the proprietors on the spot. The quantity of intervals thus cursorily inspected, amounted, probably, to thousands of acres. * *

In due time, a formal proposition was made to us. This proposition was signed by 136 meadow owners, obligating themselves to forbear all claims for damages, on condition that the City would convey to Col. David Heard, of Wayland, the property of the City in and to the reservoir and other real and personal property appurtenant to and connected therewith. The Board accepted the proposition. * * *

Thus has terminated a controversy which has caused this Board much anxiety, in a manner apparently mutually satisfactory. * * * *

We think the City, and, indeed, all parties, are to be congratulated on the final happy settlement of this irritating controversy,—the City, that it has amicably disposed of all the *quasi* claims at so moderate a cost—and the meadow owners,

that they have got restored to them all their natural rights, and more too, forever, in lieu of grievances which it would have cost much labor and money to have got into the form of claims, and then very equivocal ones.

Much of the success of this amicable arrangement is believed to be due to the wise counsels and judicious conduct of Judge Mellen.

THE NEW MAIN FROM BROOKLINE TO BOSTON.

In the last year's report it was stated that a contract for this pipe was made with Messrs. J. W. & J. F. Starr, of Camden, N. J. This contract was for "20,000 feet when laid," and the price \$33 per gross ton. Afterwards 3,000 feet more were ordered, at \$37 per ton, — making 23,000 feet. The contractors have given us an excellent quality of pipe, smooth and strong, standing remarkably well the prescribed test of 300 lbs. to the square inch. * * * *

By vote of the City Council, this Board were authorized to construct this new main of such size as it should think best, and to bring it into the City in the way they should deem expedient.

* * * * *

After a great deal of consultation, negotiation, and opposition, and a refusal by the Board to accept the Legislative act of 1859, authorizing the laying of the pipe, with a provision that all lands taken under that act, and all that were then held by virtue of any former act, should be liable to taxation in the towns through which the pipes were laid, it was finally arranged between the Water Board and the Boston and Roxbury Mill Dam Corporation, that the pipe should be laid under their road to Charles Street.—(Auditor.)

The laying of this New Main was commenced late in March, a few days only before the breach in Needham, and was completed so far as to connect with the old 30 inch pipe on the Common, on the 24th day of December. Adverse storms and winds keeping back two or three freights of pipe late in the season, retarded the work for a week or two, and those very severe ones. When the water was let on, a leakage discovered itself in a deep stone-cutting in Brookline, — nearly in the very worst place in which it could occur. On Christmas day and the two following nights and days, the labor of uncovering the pipes, finding and repairing the leak,

was extremely severe and trying. The cold was intense and unceasing; and the exposure of the men to the cutting wind was almost unendurable. It was very difficult to make the lead run, and to drive the joints so as to make them perfectly tight. This, however, was finally accomplished, and with the exception of a very small leak upon the Milldam, easily repaired. The whole work appears to be sound and tight.

The length of this pipe is 22,418 feet, or a few rods short of $4\frac{1}{4}$ miles. About six inches were lost in each pipe by overlapping at the joints. The whole cost thus far has been only \$270,276 26,—estimated at \$500,000, and \$400,000 were appropriated.

In this connection, perhaps better than in any other, it may be stated that the Water Works are divided into two great divisions: 1st. The eastern, embracing the pipe-yard, reservoirs, and all the pipes laid in the City and out of it, as far as the Brookline Reservoir, and also at Newton; 2d. The western division, embracing the Brookline Reservoir, and the conduit extending to the lake, the lake, gate-house, dams, and all matters appertaining to the Water Works in that locality. Of the first, Mr. Stanwood is the employee of this Board as superintendent, and has been the practical operator in the job of laying all the new pipe, both large and small, of the season. Of the second, Mr. Knowlton has been the superintendent, and has been the practical operator in the work done at the lake and at Newton Lower Falls, except the laying of the pipe. It is but matter of the simplest justice for this Board to state, that these gentlemen have executed their respective trusts with singular fidelity, assiduity, promptness, and success during the past season; that this Board has derived much aid from the practical knowledge and skill possessed by them in all matters relating to their respective trusts. It is not obvious how their places could be adequately and satisfactorily supplied. Mr. Jones, also, Mr. Stanwood's assistant in laying the new main, exhibited traits of skill, judgment, and efficiency, which gained for him the high regard of the Board. He appears to be worthy of a better position than this Board has at its disposal. * * *

The *daily consumption* of water during the last year has been (as appears by the City Engineer's Report) 13,175,000 wine gallons,—last year 12,847,000; difference, 228,000. Last year the consumption was estimated at $72\frac{1}{4}$ gallons for each individual, estimating the number at 178,000. If the number

be taken for last year at 183,000, the number of gallons consumed by each individual is 72, scarcely varying from that of 1858 and 57. It seems as if we might now fairly conclude that the individual consumption had come to its maximum,—the variation in three years not exceeding one gallon.

We notice that a petition is before the Legislature for the annexation of Charlestown. Again we would warn the City against any annexation of municipalities, that would or might subject it to a scarcity. It is to be hoped that the great additional supply brought to the City, and the cheap rate at which it is supplied for mechanical purposes, will give a new impetus to mechanic arts and employments,—thereby not only making substantial contributions to annual income, but in other respects contributing to the welfare and prosperity of the City.

Meters have been purchased and applied in the last year more numerous than in any previous one. Those of Worthington's construction are deemed, when made of composition, to be accurate, reliable, and therefore satisfactory. And it is proposed to use them still more extensively.

Extension of the Works. Besides the new main and its appendages, there have been laid 1,395 feet of 12-inch pipe against 2,689 laid in 1858; 12,015 feet of 6-inch against 6,877 in 1858; and 1,630 feet of 4-inch against 1,991 in 1858;—in all 15,040 feet against 11,557 in 1858. So that besides the heavy jobs previously noticed, the works have been largely extended in the past year over the previous one. The whole length of pipe now laid is equal to about 130 miles.

The number of new *stop-cocks* is 39, making the whole number now 1,085.

The number of new *service pipes* is 938, making the whole number 22,264.

New hydrants to the number of 32 have been established during the year, making the whole number now 1,363.

The estimate of the Water Registrar for 1860 is \$325,000; but under the increased use of meters, and the newly raised tariff of water rates, we shall be disappointed if it do not exceed \$330,000.

The whole number of water-takers is now 23,271, being an increase over January 1, 1859, of 1,057.

In our last Report we took the occasion to point out what we regarded as an erroneous mode of putting the Water debt

in the Auditor's Annual Report. We still think our remarks were correct, and that the water debt should be stated in conformity to the mode there pointed out.

The CITY ENGINEER, in his report to the Water Board, says: Everything connected with the line of conduit was, at the commencement of the year, and until the latter part of March, in its usual safe and reliable condition; frequent examinations having been made of the whole line by Mr. Knowlton.

On the 29th of March, early in the morning, a break was discovered in the pipes and conduit on the westerly side of Charles River. Mr. Ware, a resident of one of the nearest houses, on seeing it, immediately started on horseback for the lake, a distance of about eight miles, to notify Mr. Knowlton, who immediately shut off the water at the lake. As the break occurred before daylight, the water was not shut off until the gate-house or pipe-chamber, a portion of the conduit, and nearly all the pipes on the sloping side of the hill, had been broken down or washed away.

Notice having been brought to the office, the City Engineer immediately started for the scene of the accident, and, acting under that clause in the rules and regulations of the Water Board, in which the City Engineer is required to "*take immediate measures for the repair of any damage which may happen to the aqueduct, pipes, reservoirs, dams, gate-houses, and all other structures or property belonging to the Water Works,*" the City Engineer immediately took very energetic measures for making the necessary repairs. * * * *

The pipe-chamber was originally constructed very nearly on the verge of a bluff, composed principally of sand and fine gravel, and the pipes were laid down a very steep inclined plane, formed of this material, to the bridge crossing Charles River. * * * *

Instead of restoring the hill to its original shape, the new pipe-chamber was set further back in the hill, a distance of about ninety feet, and the hole filled up by puddling in the gravel and sand to a much flatter slope than formerly. This process of puddling in was chosen in preference to building up piers of masonry under the pipes, because, in this way, the pipes could be laid, and the water could be set running to the City again, in a great deal less time than it would have taken to build up brick or stone piers. The filling is now quite as firm and solid as the hill ever was previous to the

break; and, because of the greater flatness of the slope, it is now much less likely to break away than formerly.

A very great amount of gravel and sand was washed into the river, and, for a short time, it was entirely dammed up, and had it not been for the presence of mind of some of the neighbors, who set themselves immediately at work to open a channel through it, it is probable that the river would have broken through the line of pipes laid in the valley or around the abutments of the bridge. In either case, the damage would have been vastly greater than it was, and would have taken a much longer time to repair. All those gentlemen who aided in opening the river, deserve the heartfelt thanks of all the inhabitants of the City.

Messrs. Knowlton and Stanwood, Mr. Bird, the Chief Engineer of the Fire Department, and many other persons, aided very efficiently in the repairs of the break. * * *

Raising the Gate-House at the Lake.

The Legislature passed an act authorizing the raising of the dam at the lake in April last.

During the past season, by direction of your Board, the gate-house at the lake has been raised a height of four feet eight inches. As part of it stood over the lake, it was considered best and cheapest to take it down, and after raising the floor to the required height, to relay the stones of the building as originally constructed, instead of endeavoring to raise it on screws.

The roads near the gate-house have been raised two feet, so that we can now keep the water in both divisions of the lake at a height of ten feet above the floor of "Knight's flume." * * * *

New forty-inch Main.

The junction with the 30-inch main on the Common has so much increased the supply in the City, that, although the weather has been extremely cold for some ten or twelve days past, yet there has been very little lack of water in the higher parts of the City. In previous winters such a long spell of cold weather has deprived the higher portions of the City of water, and has entirely drained the reservoirs.

The length of this 40-inch pipe, as laid the past season, is 22,414 feet. * * * *

Corrosion of Pipes.

Making the connection of this line of pipes with the 30-inch has given us another opportunity to examine the amount of corrosion in the pipes.

In the report for 1858 the corrosion was spoken of in connection with the pipes relaid on Dover Street Bridge. The corrosion in these 30-inch pipes did not appear to vary essentially from the description given of those on Dover Street Bridge, except that the 30-inch pipes were the most uniformly covered.

"I am still of the opinion as then expressed, *"that the corrosion is very energetic at first, but that it gradually decreases in energy, year by year."*

Hydrants.

During the year, thirty-two new hydrants have been established as follows: fifteen in the City proper, thirteen in South Boston, two in Roxbury, and two in Brookline.

Altogether there have been established up to the present date,

In Boston proper,	.	.	.	.	.	902
" South Boston,	.	.	.	.	.	261
" East Boston,	.	.	.	.	.	170
" Brookline,	.	.	.	.	.	3
" Roxbury,	.	.	.	.	.	9
" Charlestown,	.	.	.	.	.	11
" Chelsea,	.	.	.	.	.	7
Total,	.	.	.	.	.	1,363

Fifty-eight hydrants have been taken out, and replaced by new or repaired ones; eighty-three decayed hydrant-boxes have been renewed. The hydrants are in good condition.

Stop-cocks.

The stop-cocks are all in good working order, and have had the usual cleaning and oiling. Twenty-five new stop-cocks have been put in and covered by new stop-cock boxes; and thirty-two stop-cock boxes have been renewed.

FROM THE WATER REGISTRAR'S REPORT.

The total number of water-takers now entered, for the year 1860, is 23,271, being an increase since January 1st, 1859, of 1,057.

During the year, there has been 1,023 cases where the water has been shut off. Of these, 977 were for non-payment of water rates, and 46 were for unnecessary waste of water.

The expenditure for meters during the past year has been \$5,580 50. The increased charges for the use of water, against the establishments to which these meters have been attached, have already equalled, if not exceeded, this expenditure.

Consumption of Water by Public Houses.

Of the sixty meters purchased last year, twenty-three have been attached, and are now in operation at the following hotels, and show the average daily consumption of water, also the amount of water rate charged to each, as compared with the amount received in 1858.

	Gallons per day.	Water Rate, 1859.	Water Rate, 1858.
Revere House,.....	17,888	\$1,118 85 ...	\$571 00
Parker House,.....	14,557	897 80	240 00
Tremont House,.....	14,142	846 51	475 00
American House,.....	12,538	808 17	810 00
Marlboro' Hotel,.....	8,856	635 21	267 00
United States Hotel,.....	8,854	678 80	672 00
Adams House,.....	5,991	485 32	354 00
Coolidge House,.....	5,681	426 56	281 00
Totals,.....	88,457 galls.	\$5,895 22 ...	\$3,670 00 ...

Consumption of Water by Railroads and by Manufacturing Establishments.

The following comprise some of the largest establishments to which meters have been affixed, and show the average daily consumption of water, together with the amount of water rate paid by each.

	Gallons per day.	Paid.
Boston and Worcester Railroad Co.,	25,097	\$1,386 64
Boston and Maine Railroad Co.,	24,673	1,585 38
Old Colony Railroad Co.,	13,484	884 04
Eastern Railroad Co.,	11,530	909 30
Fitchburg Railroad Co.,	12,777	861 52
Bay State Rolling Mill,	25,125	1,507 20
Norway Iron Co.,	14,709	882 54
Pembroke Iron Co.,	6,480	518 40
Kerosene Oil Co., East Boston,	12,508	859 20
Kerosene Oil Co., South Boston,	11,969	771 54
J. Trull, distillery,	7,740	619 52
John T. Heard, distillery,	7,589	607 12
W. E. French & Co., distillery,	11,525	691 50
J. M. Barnard & Co., distillery,	5,380	430 40
Sylvester Bowman, distillery, for 5 months,	12,799	819 94
Louis & Hodges, Chemical Works,	7,230	578 40

PUBLIC LIBRARY.

This Institution is located in Boylston Street, opposite the Common. It is open to the public every day, except Sundays and the legal holidays, from 10 A. M. to 8 P. M., for the *Delivery of Books* for home use; and the *Reading Room* is open from 9 A. M. to 9.30 P. M.,—both of which privileges are enjoyed freely by such of our citizens of either sex as wish to avail themselves of its advantages, without any expense, and subject only to such restrictions as are required to distribute its benefits equally among the greatest numbers.

It is managed by a Board of Trustees, chosen annually by concurrent vote of the two branches of the City Council. One of the members must be from the Board of Aldermen, one from the Common Council, and five from the citizens at large.

The Trustees have the general care and management of the Institution, and of the expenditure of all the money appropriated therefor by the City Council; they make such rules and regulations in relation to the same, and appoint such *sub officers* as they may consider necessary and expedient, and fix their compensation, provided the same does not exceed the whole sum appropriated by the City Council; their doings, however, are subject to restriction and limitation by the City Council.

The Superintendent and the Librarian are chosen, and their salaries are fixed by the City Council.

The bills and accounts against the Library, after being approved and allowed by the Trustees, are sent to the Auditor's Office for settlement, and they are audited, passed upon by the Committee on Accounts, and if approved by them are paid in the same way as other bills against the City.

The Board of Trustees for the year 1860, are—

Alderman— Samuel D. Crane.

Councilman—George P. Sanger.

Citizens— Hon. Edward Everett, *President*.

Hon. John P. Bigelow.

George Ticknor.

Nathaniel B. Shurtleff.

William W. Greenough.

The Trustees are required to make a report annually to the City Government, containing a statement of the condition of the Library, together with such suggestions relating to the same as they may deem important. Their last Report was dated 8th November, 1859, and the following extracts from the same are here inserted for the information of the citizens at large, as their reports have only a very limited circulation.

The ordinance establishing the PUBLIC LIBRARY, directs that a committee shall be annually appointed by the Trustees, consisting of five citizens at large, with a member of the Board to act as Chairman, who shall be invited to examine the Library and make report of its condition. The members of the Committee of examination for the year 1859, were Rev. Edward N. Kirk, Abbott Lawrence, Charles J. Sprague, C. H. Warren, Joseph M. Wightman; George Ticknor, Esq., on behalf of the Trustees, acting as Chairman. In their report the Trustees say that they feel bound gratefully to acknowledge the assiduity and patience of the gentlemen composing it, and the interest manifested by them in the welfare of the Library. The Committee of Examination may to some extent be regarded as a supervising body, by which the community at large, represented by five distinguished citizens from the various professions and callings, becomes acquainted with the condition and operation of the Institution by personal inspection. Viewed in this light, the Trustees consider the Examining Committee as a very important part of the organization of the Institution. * * * * *

It will be recollected that the new building was publicly dedicated on the 1st of January, 1858. Although the utmost diligence was employed beforehand, to prepare the books for use as soon as possible after the removal, it was not found practicable to open the Library to the public till nearly the close of the year. The Reading Room was opened on the

17th of September, and the Catalogue of the books in the lower room having been completed and published, they began to circulate on the 20th of December. * * * *

The growth of the Library the past year has exceeded the expectations of the Trustees for its average annual increase, which they have in former reports calculated at five or six thousand volumes. It amounts the past year to 7,192 volumes and 1,317 pamphlets, of which 3,405 volumes and all the pamphlets have been presented to the Institution by a large number of liberal benefactors, whose names are recorded in the Appendix to this report. Of the volumes presented, nearly fourteen hundred are due to the liberality of Mr. Bates, over and above those purchased from the interest of the permanent fund established by him. The Trustees would deem their annual report imperfect, if they failed to renew their acknowledgments, and they confidently add, those of the City Council, for the continued munificence of the greatest benefactor of the Institution.

Nor ought they to omit to mention that in the course of the year, the interest of the liberal bequest of the late honored and lamented ABBOTT LAWRENCE has begun to accrue to the Institution, and will form henceforward an important addition to its permanent resources.

The Examining Committee say that they have examined the Library, as nearly as circumstances would permit, in the same manner in which it has been examined by the Committees to whom the same duty has heretofore been assigned, both because that mode of examination has been found by experience to be thorough and satisfactory, and because, by following substantially the same course, a comparison can easily be made between the results of successive years, thus enabling any one to understand not only the actual condition of the Library, but its progress, and the changes it has undergone or may need.

Observing this method, your committee have examined,

I. THE BOOKS, since the first and most important duty of a library is to collect books. The number added since the last annual report, appears, from the Accession's Catalogue, to have been 7,192 volumes, and 1,317 tracts. Of this number, 3,405 volumes, and all the tracts have been given by 252 public-spirited individuals; and 3,787 volumes have been purchased;—noting, however, that much the greater part of the books *purchased*, have been bought from the income of funds

liberally given by Joshua Bates, Esq., of London, the Hon. Jonathan Phillips, and Hon. John P. Bigelow, of our own City; and that, of the books *given*, Mr. Bates has sent us 1,392 very valuable volumes over and above the many which have been purchased from the income of his munificent fund. Adding these to the number of books and tracts reported to be in the Library at the last examination, there are now in its possession 78,043 volumes of books, and 19,255 tracts. The character of these books, as a collection, your Committee feel bound to state, is very high; and they wish to add that they look upon it as not a little remarkable, that a Library hardly seven years old, should be so large, rich, and important.

The collection of books in the Lower Hall, with the Index that has made their use so easy and pleasant, was opened to the public on the 20th of December, 1858, and was closed for examination and cleaning, from October 21, 1859, to November 1. During these ten months the Library was open 254 days, and 149,468 books were lent from its Lower Hall, making an average of 588 and a fraction *per diem*, or 205 more daily and 52,070 more in ten months than were ever circulated before in any similar period of the history of the Library. As an Institution, therefore, it is becoming more and more useful and important, and therefore, gaining more and more in the general favor and confidence.

They will, therefore, only say, in general terms, that they have found the Institution, as a part of the City's property and honor, in good condition;—giving throughout satisfactory proof, that those who have had its management in their hands during the past year, have faithfully performed the duties intrusted to them respectively, and that it is undoubtedly doing much good, and destined to do much more.

It is believed that no similar institution in any equally large city of the world is so freely and confidently open to the people. It only remains to be seen how the people will use the great means for intellectual, moral, and religious improvement which are thus put into their hands. Your Committee are among those who fully believe that these and all similar means will be used wisely and well by the citizens of Boston.

The Superintendent of the Library, C. C. Jewett, Esq., in his report to the Trustees, among other things, says: —

It was not expected that the donations of this year would be as numerous as those of the last, during which a large portion of Mr. Bates's donation and the whole of the Bowditch Library were received. But the gifts reported at the present time, will be found to be both extensive and important.

The continued and generous interest of Mr. Bates has been evinced by the gift of 1,392 volumes, besides those procured by the proceeds of his fund.

Among the presents of Mr. Bates, this year, is a collection of about 500 works relating to the history, science, and art of music, forming a library in this department, of which any institution in the world might be proud. It was procured through the intelligent and zealous intervention of a citizen of Boston, Mr. A. W. Thayer, whose name deserves to be held in grateful remembrance by the cultivators of this delightful art in our City. The basis of the collection was the Library of the late M. de Koudelka, which was advertised to be sold by auction at Berlin in January last, and of which it was well said in the advertisement, "Any one knowing the extreme rarity of books of music, particularly of the 15th and 16th centuries, will be surprised at the richness of this collection.

"The zeal of a learned amateur, aided by the most favorable opportunities, served to bring together, in the space of forty years, this choice collection of books, among which the late Mr. Dehn, the profound connoisseur in musical literature, discovered several which were before unknown to him." To the Koudelka Library, Mr. Thayer added more than one hundred volumes, to render the department more complete.

The collection contains most of the early printed musical works of the 15th, 16th, and 17th centuries, some of which have become extremely rare. It has, besides these, many later works of noted excellence. In connection with it should be mentioned 28 quarto volumes of manuscript music selected and copied by Prof. S. W. Dehn, late Custos of the musical collection of the Royal Library of Berlin.

This selection was made for the Library at Mr. Bates's request, under the direction of Mr. Ticknor, from the best published and unpublished musical compositions of the 16th, 17th, and 18th centuries, in the Royal Library of Berlin. It

was one of the last and one of the best works of an accomplished and lamented connoisseur.

The introduction of music as a branch of study in the public schools of the City, and the growing taste of the community for the higher exhibitions of the art, render the acquisition of materials so ample for its most extensive and scientific pursuit, a subject for public congratulation.

* * * * *

The presents — by the Duke of Devonshire of an elegant copy of the engraved fac-simile of the first edition of *Hamlet*, and by the Count of Syracuse, uncle of the present King of Naples, of one of his own elegant and valuable publications — are intrinsically important, and deserving of special mention as indicative of the interest felt in this enterprise of the people by enlightened and distinguished men in other lands. The former work was procured through the kind offices of Mr. Parker and Mr. J. Payne Collier, the latter through the obliging intervention of Mr. Bendelari.

The money subscribed for the Library by the marshals at the dedication of the building, has been invested in a superb work, illustrative of the Coronation of George the Fourth. This is one of the most sumptuous and elegant books ever published. It derives a great value from the fact that all its figures are portraits. It is in truth a gallery of accurate miniatures of personages whose names are associated with the most exciting events of modern times.

Dr. Stanislaus Hertz has presented to the Library a collection of 347 Chinese books, comprising valuable historical and literary works, and including a copy of the large Imperial Dictionary.

Besides the *books* which have been presented, the Library has, through the liberality of several gentlemen of the City, been made the place of deposit of a valuable painting by Copley, representing Charles the First demanding the five impeached members of the House of Commons. This celebrated picture will find its most appropriate resting-place in the City which gave birth to its distinguished author. During the short time it has been in the Library it has attracted much attention, and it will ever be considered an ornament to the City, valuable as a work of art, and from its association with events of great moment to the early progress of this Commonwealth.

* * * * *

We have not to-day a full year's experience to report. But the result of the ten months is highly gratifying and encouraging. It is not enough to say that the Library has met the expectations of the most sanguine. No one, probably, not even the most hopeful, had supposed that the privileges of the Institution would be so eagerly sought and so widely diffused as they have been. The statistics are surely remarkable, and will tell their own tale in support of the popularity of this enterprise. The full measure of its usefulness, like that of the kindred enterprise of free schools, can only be estimated by one who, generations hence, shall trace the history of our civilization.

* * * * *

The circulation of books, during the ten months just ended, reached the extraordinary number of one hundred and forty-nine thousand four hundred and sixty-eight, being on an average 588½ books for every library day. The largest number taken out in any one day was 1,335, or more than two a minute during the ten hours of service.

* * * * *

It is impossible to meet, in such a Library as this, the whole demand for current and popular works. This will appear manifest from the statement, that in some of the larger circulating libraries of London, five hundred, one thousand, and even in some cases twenty-five hundred copies of novels, or very popular books are purchased and are found necessary for the supply of readers.

* * * * *

I am happy to say in general terms, that the investigations and estimates which I was able to make, produce results which are in comparison with those published respecting other libraries of a similar character, highly satisfactory. They exhibit a larger demand for works of solid merit in history, sciences, the arts, biography and travels, than the returns of any other miscellaneous library with which I am acquainted. It may be safely stated, also, that the class of light works is represented in this Library by the better specimens only,—all which are thought to be of evil tendency being rigidly excluded.

* * * * *

I wish I could add, that no instance had occurred of wanton defacement. Such cases are indeed few, but the vulgar practice of writing upon blank leaves and margins is yet, I regret to say, not entirely discontinued.

* * * * *

The Reading Room of periodicals has been open daily from 9 o'clock in the morning to 10 o'clock at night. Its tables are supplied with 140 of the best journals of the world. It has had visitors at all hours of the day. More than 200 books for general reference, such as encyclopedias, dictionaries, gazetteers, &c., are placed in this room, where they can be consulted without applying to an attendant. The room is used, not only for reading the periodicals, but for the reading and study of books borrowed from the Library, and is much resorted to for that purpose. Not unfrequently half of its hundred chairs have been occupied at the same time. If this were the only benefit of the Institution, instead of one among many, the influence upon the intellectual and moral condition of the City would be worth all it has cost.

A Library so public as this, is not only in accordance with the spirit of our free institutions, it is one of the noblest exemplifications of their tendencies, and among the brightest pledges of their perpetuity. It is a gospel of mental culture to the poor, and of that universal enlightenment, which is one of the conditions of existence for rational liberty. Within these halls, the poorest boy in Boston, if he have but the native gifts and the resolution, may make himself the peer of those most illustrious for learning and usefulness, and that too, with the use only of what belongs to him. No fear of intrusion need abridge the hours of study, — no feeling that he is the recipient of patronage, oppress his manhood. This Library is the property of *the people*, and for the use of *the people*.

MOUNT HOPE CEMETERY.

This Cemetery, which belongs to the City, is located in the towns of Dorchester and West Roxbury, about $5\frac{1}{2}$ miles from Boston Common. It contains $84\frac{1}{2}$ acres, and was purchased by the City in August, 1857, for \$35,000. Four hundred and twenty-seven lots had been sold by the former proprietors, which lots are retained by the purchasers, with all the privileges and rights thereto belonging. Since its purchase by the City, over \$20,000 has been expended in the grading of Lots, and general improvement of the grounds. Lots of 300 square feet, graded, and furnished with granite posts for fencing, can be obtained for \$100, and half Lots at \$60. Grave lots in "CYPRESS VALE," are sold at \$6 each; and in that portion set apart as the "CITY CEMETERY" ample provision is made for free burials.

The ground is under the sole care and management of a board of five Trustees taken from the citizens at large. They are elected by the concurrent vote of the two branches of the City Council, for five years, — one member going out of office each year, and his place being supplied by a new member, chosen in the month of January or February, annually.

The Trustees have authority to set apart and appropriate a portion of said Cemetery as a public burial-place for the use of the inhabitants of the City of Boston, *free of any charge therefor*; and they shall lay out said Cemetery in suitable Lots or other subdivisions for family or other burial-places, with all the necessary paths and avenues; and may plant and embellish the same with trees, shrubs, flowers, and other rural ornaments; and may inclose and divide the same with proper fences, and erect or annex thereto such suitable edifices, appendages, and conveniences as they shall from time to time deem expedient. * * * *

The bills and accounts against the Cemetery, after being approved and allowed by the Trustees, are sent to the Audi-

tor's Office for settlement, and they are audited, allowed, and paid in the same way as other bills against the City.

The Trustees have also authority to grant and convey to any person or persons, by deeds duly executed, the sole and exclusive right of burial; and, of erecting tombs, cenotaphs, and other monuments, in any of the designated Lots or subdivisions of said Cemetery, upon such terms and conditions as they shall by their rules and regulations prescribe.

The Trustees for 1860 are

BRADLEY N. CUMINGS,	for five years.
HENRY L. DALTON,	four
JOSEPH M. WIGHTMAN,	three
HENRY MASON,	two
HENRY CROCKER,	one

The City Registrar, N. A. APOLLONIO, Esq., is *ex-officio* Clerk of the Board; and Mr. DAVID HAGGERSTON, is Superintendent of the Cemetery.

Mr. Wightman is President of the Board, and in the Report of the Trustees for the year 1859, signed by him as Chairman, he says:—

“The Trustees are gratified in being able to state that the amount received on account of the Cemetery, during the last year, is nearly twelve hundred dollars more than that of the preceding year; and they have no doubt that, as the contemplated improvements are made, and the grounds rendered attractive, the sale of lots will be greatly increased.

“The number of lots which have been laid out and graded, during the year 1859, is sixty, viz. forty-four full sized lots, and sixteen half lots. Sixty rods of new avenues, and twenty-seven rods of walks, have been graded during the same time.

“In addition to the lots purchased by individuals, four lots, inclosed as one, have been sold to the Boston Printers' Union and Franklin Typographical Society; and a number of the lodges of the Independent Order of Odd Fellows have united in the purchase of a space of several thousand square feet, for a burial-place for their members. When these lots are inclosed, and appropriate monuments are erected, they will be regarded as among the most gratifying and interesting memorials in the Cemetery.

“Since the purchase of the Cemetery by the City, an increasing interest has been manifested by the proprietors in the

care and embellishment of their lots. Before the purchase of Mount Hope by the City, two years ago, the whole number of fences erected was 58, monuments 96, and tablets 44; while at the present time the number of fenced lots is 96, monuments 140, and tablets 70. Some of the monuments and tablets are elaborate and beautiful works of art, and the others are characterized by simplicity and good taste.

"The names of the new avenues laid out recently are as follows, viz: MOUNT VERNON, CORAL, MYRTLE, ASHLAND, CRYSTAL, TEMPLE, LINWOOD, ELMWOOD, OAKLAND, and WOOD-LAWN. It is the intention of the Trustees to prepare a descriptive catalogue of the Cemetery, in connection with a plan, for the use of the proprietors, and to increase the knowledge and interest of the public in this sanitary investment of the City.

"That portion of the Cemetery which was graded as a 'City Lot' for free burials, has been included in a space of four and three-quarters acres, and set off as THE CITY CEMETERY, with a separate entrance on Canterbury Street.

"The name of the 'Public Lot' in which *single graves* are sold, has been changed to CYPRESS VALE, and Cypress Avenue has been laid out and graded around it.

"The total amount of receipts and appropriations to the credit of the Trustees, for the year ending January 1, 1860, was \$8,040 09. The expenditure for the same period was \$7,541 99, leaving a balance of \$498 10 subject to the drafts of the Trustees.

"The purchase of Mount Hope Cemetery, of eighty-five acres, was not, as some suppose, for the simple object of providing a place of burial for the City poor, because a space of four or five acres was all that was necessary for this purpose; but the principal object of the purchase was for the City to have the means of gradually reducing and finally preventing intramural interments.

"To accomplish this desirable end, it was necessary, *first*, to provide a sufficient space for free burials; *second*, to make arrangements by which citizens of moderate means could obtain burial-places more congenial to their feelings, and at a more reasonable expense, than in other cemeteries; for, in a cemetery under the control of the City, and held in trust for its citizens, not only may a uniformity of prices be maintained, at a slight advance on the actual cost of the lots, but all speculative advance in the prices may be deprecated and avoided; *third*, to render the grounds pleasing and attractive, that the owners of tombs in the various burial-grounds

in the City might be induced to exchange them for lots at Mount Hope. As these tombs are relinquished, the City will probably become possessed of valuable property, in fee, to a far greater amount than will be required to pay back both the principal and interest of all expenditures on the Cemetery; and, from the increase of taxable property, thus created, maintain the Cemetery grounds in good condition.

“The discontinuance of intramural interments is a work of time, which may be made longer or shorter by the action of the municipal government. Whether the health of the inhabitants of a crowded city is unfavorably affected or not by the interment of the dead in tombs, it is unnecessary to discuss here; but that it is offensive, and ought not to be tolerated unnecessarily, will be almost universally admitted.

“Various attempts have been made to prohibit burials in this City, and legislative enactments have been passed for the purpose; but these enactments, depriving persons of the use of their property, of which they became rightfully possessed, have been successfully resisted, and the acts repealed. Coercive measures on subjects of this nature, are rarely effectual, and ought not to be resorted to, particularly when the doctrine of compensation may be used to so much advantage in removing the obnoxious features. If, instead of prohibiting the citizen from burying his dead in the way which has been allowed from time immemorial, and compelling him to forever shut up his tomb, and purchase another burial-place at his own cost, the City authorities had proposed to exchange for the tomb a lot in some beautiful suburban cemetery, many of the tombs under our churches, and in our burial-grounds, would have been cheerfully relinquished. The spot of ground, consecrated by the remains of those who, in life, were near and dear to our hearts, cannot be suddenly taken away, or easily surrendered. But time and kindly inducements will gradually prepare the public mind, and the feelings of individuals, to submit to the interdiction of interments within our City limits.

“That Mount Hope Cemetery may aid in the accomplishment of this object, the Trustees have reason to believe; already has this influence begun to be felt in the community, and applications have been made by parties desirous of making such exchanges. There is, however, no power, at present, vested in the Trustees to make arrangements of this kind, and the Trustees, impressed with its importance, respectfully suggest the expediency of some action being taken, in reference to this subject, by the City Council.”

FIRE DEPARTMENT.

All the Engines, Carriages, Telegraphic Alarm Apparatus, and all other property connected with the Department, belong to the City, and are under the control of the Chief Engineer, and Special Committees of the City Council on the Fire Department and on Fire Alarms, which are chosen every year.

The Department consists of one Chief Engineer, nine Assistant Engineers, a Secretary to the Board of Engineers, and twenty-one Companies, viz :

Six Steam Engine Companies.

Six Hand Engine Companies.

Six Hose Companies, and

Three Hook and Ladder Companies.

Each of the Hand Engine Companies has one Foreman, one Assistant Foreman, one Clerk, one Steward, and thirty-six men.

Each of the Steam Engine Companies has one Engineer (*or Foreman*), one Fireman, one Driver, and six Hosemen; and is drawn by two or more horses. The Engineer (*or Foreman*), the Fireman, and the Driver, are all the time on duty at or near the Engine House, and the horses are at all times in harness, ready for *immediate service*.

One of the Hosemen is to be appointed by the Board of Engineers as *Foreman of the Hose*.

The Foreman (or Engineer) has the whole charge of the Engine and its appurtenances, and is responsible for the care, good order and well working of the Engine; and is accountable for the proper performance of all the duties required of the Fireman and Driver.

The Fireman, besides his duties as such, is also to discharge the same duties as the Stewards of the Hand Engine and Hose Companies.

The Driver has charge of the Stables and Horses, and all that belongs to that branch of the service, and is to assist the Fireman in the discharge of his duties as Steward.

The *Foreman of the Hose* is to perform all the duties now required of the Foremen of Hose Companies, and of the Clerks of the Hand Engine and Hose Companies.

Two of the Hose Companies consist of twenty men each, and have double (*four wheeled*) Carriages, carrying 1,000 feet of Hose each. Four of the Hose Companies consist of fifteen men each, and have single (*two wheeled*) Carriages, carrying 500 feet of Hose each.

It is in contemplation to have all the Hose Carriages drawn by horses, and also to add to the Department two more Steam Fire Engines, thus dispensing with all the hand apparatus.

FIRE ALARMS — *A constant watch is kept at the Central Office, Court Square, night and day, by the operators. Each operator serves two alternate terms of four hours each, as principal, and the same as assistant operator; so that sixteen hours' service at the office, out of every twenty-four, is required from each operator. No operator is permitted to sleep during his watch, unless expressly relieved by some one else, and by consent of the Superintendent.*

Each operator is accountable to the Superintendent for any omissions or mistakes that may occur at the Central Office during his hours of duty.

An accurate account is kept of the time of giving each alarm, and of the District and Station from which it originates, and all other necessary information.

The City is divided into seven Alarm Districts. Each District is subdivided into Stations, at each of which is a Signal Box. There are now fifty-two Signal Boxes or Stations, the number in a District varying from six to twelve.

Alarms are transmitted to the Central Office, from the Signal Stations or Boxes, by turning a crank in the Box. The Police Officers and one other person resident near each Box, have keys to the Boxes.

Alarms are usually given in less than a minute from the time the crank is turned in any Box.

THE MERIDIAN BELLS.—Twenty-two Bells, at their various locations on Churches and School Houses, are struck from the Fire Alarm Office, precisely at noon every day, except Sundays. The greatest care is taken to secure the utmost accuracy in the time, for which purpose a first-rate chronometer has been provided, and a telegraphic communication with the Observatory at Cambridge is kept up.

PAY OF THE DEPARTMENT.

That of the Chief Engineer is \$1,200 per annum; that of the Assistant Engineers is \$250 each per annum.

Engineers of Steam Engines receive	\$60 00	per month.
Firemen " "	50 00	"
Drivers " "	50 00	"
Foremen of Hose "	150 00	per year.
Hosemen " "	125 00	"

Drivers of Hose and Hook and Ladder Carriages, \$40 *per month*; Foremen, \$150 *per annum*; Assistant Foremen, Clerks, Stewards, Hosemen, Axemen, and Rakemen, \$125 per annum; Members, \$100 per annum, — all payable quarterly, with the exception of those who are constantly employed on Steam Engines, who receive their salary monthly.

The Engines, and Hook and Ladder and Hose Companies stationed at East and South Boston, and in Northampton Street, are not required to turn out at any alarm unless *specially ordered*. Their pay is consequently less, and is as follows:

Foremen, \$100 per annum; Assistant Foremen, Clerks, Stewards, and all other officers, \$75 each, and the men \$60 each per annum.

POLICE DEPARTMENT.

This Department is under the immediate direction of the Mayor. It is employed in preserving the peace of the City and in the detection of criminals, and has the superintendence of places of public amusement, carriages, wagons, trucks, pawnbrokers' and junk shops, intelligence offices, &c., &c.

The POLICE FORCE of the City on the 30th day of April, 1860, consisted of one Chief, his Deputy, and 282 men.

The Office of the CHIEF OF POLICE is in the City Hall, between School Street and Court Square. It is open every day in the year from eight o'clock in the morning to six o'clock in the evening; and some one is always there ready to attend to complaints.

There are eight Station Houses; six being located in the City proper, and one each in South Boston and East Boston.

Each Station House has one Captain, two Lieutenants and two Sergeants, and a suitable number of Police Officers.

The Station Houses are open at all hours of the day and night.

The Day Police Officers go on duty at eight o'clock, A. M., and continue till six o'clock, P. M.

The night service commences at six o'clock, P. M., and continues till eight o'clock, A. M.

Exclusive of the number of officers detailed at the several stations, there are two officers stationed at the general lock-ups, under the Court House. There are stationed at the Chief's office, the Deputy Chief of Police, the Clerk of Police, and one Special Officer, whose duty is of a somewhat general character, acting, however, chiefly as Assistant Clerk; one Superintendent of hacks and carriages, and one Superintendent of wagons and trucks.

There are five detective officers stationed at the office of the Chief, who are subject to the orders of the Chief and his Deputy; one of their number acting as the head detective, when the force are not acting under such special orders.

The detectives visit places of public gatherings, railroad stations, and other resorts of thieves and pick-pockets.

All officers who are stationed at the Chief's office, are detailed for such duty on the *Sabbath* as may be deemed necessary.

FEES.—All the fees received by the Police Officers as witnesses in cases brought before the Police Court are deducted from their regular pay, a return of the same being made monthly to the Chief by an officer of the Court; so that no Police Officer can derive any pecuniary benefit from complaints in that Court, whether made by himself or by *others, for violation of any Laws of the State, or Ordinances of the City.*

GRATUITIES.—No member of the Police Department is authorized to receive, either directly or indirectly, any money, gift, or compensation of any description, from any citizen, or other person, for services rendered while on duty, without having first obtained permission therefor from the Mayor, or from the Chief of Police.

EXTRA PAY.—No extra compensation or allowance of any kind can be paid to any Police Officer, except upon a claim sanctioned by the Chief of Police; and on an order of the Board of Aldermen, specially authorizing its payment, and approved by the Mayor.

CORONERS' JURIES.—Policemen are not allowed to serve on Coroners' Juries. In cases where their services are *required* on such juries as witnesses, no fees are allowed them.

HARBOR POLICE.—The duty of this body is to patrol the wharves, and streets adjacent,—they also act as a *water patrol*, and are furnished with two boats, properly manned and provided for that duty. They have been very successful in meeting the wants and serving the interests of those who are engaged in commerce and shipping; affording protection to property, and often relieving those who were in extreme peril from suffering, and sometimes from death. During the past year, a large amount of stolen property has been recovered by this force and restored to its owners. They have boarded 1,113 foreign vessels, and have rendered important service in enforcing the quarantine regulations, and performing many duties devolving upon the Harbor Master.

TELEGRAPHIC APPARATUS.—All the Station Houses, except District Seven, at East Boston, are furnished with this

apparatus, which is kept in good working order. It is daily increasing in favor and importance with the Department,—affording facility and despatch in the transaction of business, in many cases of very great importance. During the past year 3,675 despatches were transmitted between the various station houses.

UNIFORMITY IN DRESS.—On this subject the Chief of Police, in his last report to the City Government, states that the adoption of the uniform has had a tendency greatly to improve the condition of the Department, and to promote the discipline. The experience of the past year has fully demonstrated its utility, and it is not too much to say that it has become a matter of indispensable importance in the public estimation.

SEWERS AND SEWERAGE.

The following extracts from the last report of Simeon B. Smith, Esq., Superintendent of Sewers, made to the City Council in January last, is here inserted for the information of the citizens.

PLANS AND RECORDS OF THE DRAINAGE OF THE CITY.

A new system of plans and records of the drainage of the whole City is in course of preparation, for public use, in the office of the Department.

Volumes of plans of South Boston and that part of the city southwest of the Worcester Railroad are bound up and nearly corrected.

Each volume will consist of an index plan of a portion of the City upon a scale of 250 feet to an inch, showing at a glance the whole drainage of that part, with sectional plans accompanying upon a scale of 50 feet to an inch, showing the streets and sewers in detail, with their relative heights above low-water mark, and the names of the owners of the estates abutting thereon; also references to records wherein are stated the date and circumstances of construction; by whom constructed, description of form, size, materials, &c.

EFFECT OF THE PRESENT MODE OF DRAINAGE.

Within a few years, since the introduction of the Cochituate water, there has been considerable change in the substances introduced into the sewers from the universal use of water-closets, and the carelessness of the inhabitants in neglecting to keep their drains and cesspools in good order, and permitting filth and substances of an improper nature to enter them. The manner of disposing of the night soil through the sewers, and discharging the same upon the borders of the

City, and its effect upon the health and character of the residents, and the formation of deposits in the harbor, docks and sewers, have been slightly considered in other reports, but no practical result has followed, nor has the question received that attention from the community which it demands.

We are informed that the rate of mortality is yearly increasing, and the general health of the people depreciating, and much of it is chargeable to the habits of the people and the disposal of the filth from their dwellings.

Much attention has been paid to the cleansing of streets, public places, vacant lands, and the dwellings of the poorer classes, and the result is that the City is free from nuisances of any great extent; but it is surrounded by docks and flats covered with deposits from the sewers and water-closets, which there decompose and send their exhalations to the interior parts of the City, and which must be not only detrimental to the health of the residents in the vicinity of them, but must have their influence over the entire City, and also have their effect upon the population by causing the removal of large numbers of its more desirable residents to the neighboring towns.

In Europe the idea has been entertained of separating the night soil from the ordinary house drainage, retaining the solid matter upon the premises of the occupants in suitable tanks, causing it to be deodorized, removed periodically, and finally sold for agricultural purposes.

The subject is important, and a general one, concerning the cities and large towns throughout the United States, and should be thoroughly investigated by commissions of properly qualified persons appointed by the State or municipal authorities, with a view of making a change in the disposal of night soil and similar filth now discharged through the sewers upon the borders of the cities and large towns, examining the causes and character of the diseases of the inhabitants, the influence of present sanitary measures upon health, and to recommend for adoption such remedies for existing evils as they may think proper.

OVERSEERS OF THE POOR.

This Board consists of twelve members, who are chosen from the citizens at large, at their annual election of City officers in December of each year. Each Ward elects one member, who is to serve for the ensuing year. Like the School Committee, they act as an independent board, and are in no way under the control of the City Government.

For the better management of the funds which had been, and might thereafter be given to the Overseers, the Legislature of Massachusetts, by an act dated 25th April, 1772, incorporated the Overseers of the Poor for the time being, into a body politic, with perpetual succession, by the name of the "*Overseers of the Poor of the Town of Boston*," with authority to take and manage all and singular any sums of money, interest or estate, real or personal, heretofore given, or which might hereafter be given, granted, bequeathed or devised by any way or means whatsoever, to the Poor of the Town, or to their use, with authority to let and dispose of the same, according to their best discretion, to and for the use and benefit of the Poor of said Town, provided the same did not exceed in amount the sum of *sixty thousand pounds*, lawful money of the province, with authority to make and use a Common Seal, and make such rules and regulations for their own government as they saw fit.

By an act of the Legislature of February, 1803, the Overseers of the Poor were also incorporated as "*The trustees of John Boylston's charitable donation for the benefit and support of aged poor persons, and of orphans and destitute children*," with perpetual succession.

The Overseers make an Annual Report to the City Council, of their receipts and expenditures, which they publish in one or more of the daily newspapers of the City. The following is their Report for the year 1859:—

RECEIPTS.

Balance of last annual report, Dec. 31, 1858,	\$1,777 54
Drafts on City Treasurer for disbursements,	56,800 00
Received from Cities and Towns for relief of their Poor,	2,120 10
	<u>\$60,697 64</u>

EXPENDITURES.

Amount paid for Burials of City, State and Foreign Poor,	\$88073
Amount paid for Coffins for same,	705 25
Amount paid Cities and Towns for relief of Boston Poor,	1,975 74
Amount paid City Treasurer, being collections from Towns in 1858,	1,343 86
Amount paid Asylum for temporary Board and Lodging,	4,748 82
Amount paid for transportation of Poor persons,	669 77
Amount paid for Shoes for children at Public Schools,	449 21
Amount paid pensions and Grants to City Poor,	1,191 13
Amount paid extra Clerk hire, copying Pub- lic Documents,	470 00
Amount paid for Office Rent and Expenses,	1,086 61
Amount paid for Stationery, Printing, Post- age, &c.,	214 46
Amount paid Secretary's Salary,	1,200 00

In Ward	Wood and Coal.	Cash and Groceries.	Totals.	
1	\$3,804 06	\$1,703 19	\$5,507 25	
2	1,237 32	1,856 92	3,094 24	
3	2,400 00	2,210 77	4,610 77	
4	1,335 31	1,000 62	2,335 93	
5	1,912 13	1,704 64	3,616 77	
6	2,162 94	1,323 63	3,486 57	
7	2,424 75	1,720 50	4,145 25	
8	2,586 25	1,309 00	3,895 25	
9	1,304 60	1,027 95	2,332 55	
10	2,200 57	1,493 77	3,694 34	
11	2,067 62	1,309 63	3,377 25	
12	2,139 40	1,453 07	3,592 47	
	<u>\$25,574 95</u>	<u>\$18,113 69</u>	<u>\$43,688 64</u>	\$43,688 64
	<i>Amount carried forward,</i>			\$58,624 22

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RECEIPTS.

Balance of last annual report
 Drafts on City Treasurer for
 Received from Cities and Towns for their Poor,

EXPENDITURES.

Amount paid for Burials of City, State and Foreign Poor,
 Amount paid for Coffins for same.
 Amount paid Cities and Towns for relief of Boston Poor,
 Amount paid City Treasurer, being collections from Towns in 1858,
 Amount paid Asylum for temporary Board and Lodging,
 Amount paid for transportation of Poor persons,
 Amount paid for Shoes for children at Public Schools,
 Amount paid pensions and Grants to Poor,
 Amount paid extra Clerk hire, copying Public Documents,
 Amount paid for Office Rent and
 Amount paid for Stationery, Paper, Ink, &c.,
 Amount paid Secretary's Salary.

In Ward	Wood and Coal.	Cash per
1	\$3,804 06	
2	1,237 32	
3	2,400 00	
4	1,335 31	
5	1,912 13	
6	2,162 52	
7	2,424 71	
8	2,504 71	
9	1,335 31	
10		
11		
12		

s of Boston
 of the School

	Rate per scholar.	Total rate per Scholar.
	\$1.89	\$9.73
	2.10	9.77
	1.76	9.00
	1.99	9.34
	2.09	9.72
	2.46	10.99
	3.04	11.58
	3.08	11.78
	2.82	11.45
	2.82	11.33
	2.07	10.76
	2.60	11.24
	2.44	10.99
	2.86	12.25
	2.70	12.11
	2.97	12.29
	3.51	13.96
	3.34	13.74
	3.78	14.74

<i>Amount brought forward,</i>	\$58,624 22
Balance in hands of Treasurer, December 31, 1859,	2,073 42
	<u>\$60,697 64</u>

(Signed,) JOHN W. WARREN, *Chairman.*

The quantity of Coal distributed in the year 1859 by the Overseers was about thirty-nine hundred and sixty-two (3,962) tons; the quantity of wood, about two hundred and sixty (260) cords. These quantities were delivered in lots of one eighth and one quarter of a ton of Coal, and one and two feet of Wood to each applicant, as needed in the judgment of the members who are chosen for this service, and who reside in the same Ward as the recipient.

The fuel is furnished and distributed by sixty different dealers, who are located at convenient sections in each of the twelve Wards, and consequently not far from the dwelling of each applicant. Six thousand four hundred and eighty-one (6,481) persons were, on an average, supplied with fuel during each of the months of December, January, and February. Applications for Fuel are generally made during the first ten days of each Winter month, and as many as *sixteen hundred* (1,600) *applicants* have been supplied with Fuel in a single day.

Expenditures as above,	\$14,935 58
Distribution in Wards,	43,688 64
	<u>58,624 22</u>
Balance on hand,	2,073 42
	<u>\$60,697 64</u>

SCHOOL EXPENSES.

Annual Expenditures for the Public Schools of Boston
for the last nineteen years, exclusive of the cost of the School
Houses and Extraordinary Repairs of the same.

Financial year.	Number of Scholars.	Salaries of Teachers.	Rate per Scholar.	Incidental Expenses.	Rate per Scholar.	Total rate per Scholar.
1841-42	12,401	\$97,198 67	7.84	\$23,194 81	\$1.89	\$9.73
1842-43	13,178	101,099 47	7.67	27,637 36	2.10	9.77
1843-44	15,073	109,216 82	7.25	26,454 80	1.76	9.00
1844-45	16,108	118,444 95	7.35	32,102 12	1.99	9.34
1845-46	16,910	129,946 75	7.63	35,311 15	2.09	9.72
1846-47	17,516	149,351 03	8.53	43,015 32	2.46	10.99
1847-48	18,896	161,878 12	8.54	57,408 80	3.04	11.58
1848-49	19,771	172,107 83	8.70	60,929 65	3.08	11.78
1849-50	20,589	177,731 54	8.63	57,999 87	2.82	11.45
1850-51	21,643	184,253 68	8.51	61,035 21	2.82	11.33
1851-52	21,951	190,708 91	8.69	45,518 15	2.07	10.76
1852-53	22,337	193,089 51	8.64	58,081 28	2.60	11.24
1853-54	22,528	192,704 32	8.55	54,912 58	2.44	10.99
1854-55	23,439	223,024 61	9.59	67,977 34	2.86	12.25
1855-56	23,749	224,024 88	9.41	67,849 97	2.70	12.11
1856-57	24,231	225,730 57	9.32	72,037 71	2.97	12.29
1857-58	24,732	258,445 34	10.45	86,849 27	3.51	13.96
1858-59	25,453	268,668 27	10.41	86,098 21	3.34	13.74
1859-60	25,328	277,688 46	10.96	95,982 15	3.78	14.74

VALUATION OF BOSTON.

STATEMENT, showing the ASSESSORS' VALUATION of the Real and Personal Property of the CITY OF BOSTON, on the first day of May, for twenty-six years — 1834 to 1859 inclusive.
Also the amount and rate per cent. of increase in each period of ten years.

YEARS.	Valuation first Term.	Valuation second Term.	Amount of Increase in the ten years.	Rate per cent. of Increase in 10 y'rs.
1834 and 1844	\$74,805,800	\$118,450,800	\$43,644,500	58.3
1835 and 1845	78,302,600	135,948,700	56,646,600	71.4
1836 and 1846	88,265,000	148,839,600	60,574,600	68.6
1837 and 1847	89,583,800	162,360,400	72,776,600	81.2
1838 and 1848	90,231,600	167,728,000	77,496,400	85.9
1839 and 1849	91,826,400	174,180,200	82,353,800	89.7
1840 and 1850	*94,581,800	*180,000,500	85,418,900	90.3
1841 and 1851	98,006,600	187,947,000	89,940,400	91.8
1842 and 1852	106,722,800	187,660,000	80,937,200	75.8
1843 and 1853	110,046,000	206,514,200	96,468,200	87.6
1844 and 1854	118,450,800	227,013,200	108,562,900	91.7
1845 and 1855	135,948,700	241,932,200	105,983,500	77.9
1846 and 1856	148,839,600	249,162,500	100,322,900	59.7
1847 and 1857	162,360,400	258,111,900	95,751,500	58.9
1848 and 1858	167,728,000	254,714,100	86,986,100	51.9
1849 and 1859	174,180,200	268,429,000	89,248,800	51.2

This valuation excludes all the property *owned* by the City, which is never estimated by the City Assessors. In the State valuation, this property is all estimated and taxed.

Real and Personal Property are both taxed at the same rate.

The rate for 1859 was \$9.70 per \$1,000.

*The State valuation of Boston in 1840 was \$109,894,218; and in 1850, it was \$312,810,067: being an increase over the City valuation of more than 15 1-2 per cent. on the first term, and 18 1-2 on the second term.

The following items are not estimated in the foregoing valuation, viz :

All Houses of Religious Worship, and the pews and furniture of the same. All Tombs and rights of burial.

The personal property of all literary, benevolent, charitable and scientific institutions, incorporated by the State ; and all the real estate belonging to such institutions, which is actually occupied by them, or by their officers, for the purposes for which they were incorporated.

United States Stock owned by individuals.

All property belonging to the United States Government, or to the Commonwealth.

The income of all officers holding a Commission from the United States Government.

Household Furniture of every person, not exceeding \$1,000 in value, and his wearing apparel, and the tools necessary for carrying on his business.

The income of all persons to the amount of \$600 ; all income above that amount being taxable.

T A X E S .

The following is our system of Taxation, which is regulated by the Statute Law on the subject. *See General Statutes, Chap. 11, and Ordinance of March 18, 1857.*

ASSESSORS.—In the month of February or March, annually, the City Council, by concurrent vote, choose thirteen Assessors from the citizens at large; four of these are regular salaried officers, and are employed the year round, and are called *Principal Assessors*; the other nine are styled *Per Diem Assessors*, and are paid four dollars per day each, while going through the wards, taking a list of the ratable Polls, and estimating the value of real and personal estate; and three dollars per day for their services while engaged in other duties of their office. There are also chosen, in the same way, in the month of February or March, twenty-four *Assistant Assessors*, being two citizens resident in each of the twelve wards into which the City is divided. This body being duly organized by the choice of a Chairman and a Secretary, is recognized as the *Board of Assessors*, and has the whole care and control of assessing the amount of Taxes which the City Council may order for the purposes of the ensuing year. In making choice of the Assessors the ordinance requires that care be taken that men acquainted with the various trades and business interests of the City are selected to compose the Board. The Assessors commence their services on the first day of May in each year.

TAX PAYERS.—Every male resident citizen of the age of twenty and upwards is liable to a Poll (*or Head*) Tax, generally about \$1.50, whether a citizen of the United States or not. Masters, Parents, or Guardians, are liable for the Poll Tax of their minor children, wards, or apprentices.

REAL ESTATE.—This is all valued by the Assessors on the first day of May. For this purpose, each estate is visited by one of the *Permanent* or *Per Diem Assessors*, and by the two assistants who are residents of the particular ward in which the estate is located.

The estates, real and personal, are valued for taxation at their fair *market value*, on the first day of May, supposing them to be sold under ordinary circumstances *for cash*. The person *in possession of the fee* of any real estate is considered to be the owner, and the Tax is assessed on the whole value of the estate, regardless of any mortgages or liens which may exist upon it.

PERSONAL ESTATE consists of all goods, wares, or merchandise, (*wherever it may be*), money, furniture, and plate in use, exceeding in value one thousand dollars; ships and vessels, whether at home or abroad; mortgages and moneys at interest more than interest is paid on; all debts due to the party more than what is owed by him; Stocks of all kinds, (except United States Stock,) whether within or without the State; horses, cattle, carriages, &c., &c.

INCOME from profession, trade, or salary, exceeding in value \$600 per annum.

Taxes are assessed on the combined value of real and personal estate, on the following basis: If the person owns real estate to the estimated value of \$5,000, and personal estate valued at \$3,000, and his salary, or other income from trade or profession, is valued at \$1,500, he is taxed as follows:

Real Estate, however much it may be mortgaged,

at its full value, say, - - - - -	\$5,000 00
Personal Estate, same, - - - - -	3,000 00
Income, \$1,500, less \$600 exempted by law, -	900 00
Making a taxable capital of - - - - -	<u>\$8,900 00</u>

Supposing the rate for the year to be \$7 on every \$1,000, his Tax on real and personal estate and income would be,

On \$8,900, at \$7, - - - - -	\$62 30
Add Poll Tax, say, - - - - -	1 50
Total Tax, - - - - -	<u>\$63 80</u>

Which is due and payable at the Treasury office in thirty days after the date of the Tax Bill, which is generally 1st October in each year.

THE VALUATION, or Dooming of Personal Estates and Income, amounting to \$5,000 and upwards, is done by the whole Board of Assessors, and they arrive at the result in the best way they can. Amounts less than \$5,000 are fixed by the

Principal Ward Assessors, same as the value of Real Estate is fixed.

THE RATES of taxation depend upon the amount of money to be raised, and the aggregate valuation of all the Real and Personal Estates and Income. Thus, if the whole property of the City is valued at \$204,500,000, and the Tax required is \$2,045,010, the rate would be \$10 per one thousand dollars, — less the amount raised by Polls, viz :

Supposing the number of Polls to be 30,000, the Tax on them,	
at \$1 50 each, would be	\$45,000 00
The Tax on \$204,500,000, at \$9 78, would be	2,000,010 00
Thus producing the sum required, viz :	<u>\$2,045,010 00</u>

RESIDENTS in the City are taxed on the first day of May, for their Real and Personal Estate and Income.

NON-RESIDENTS are taxed for their Real Estate located in the City; and for the stocks of goods in their possession, if they have any, in the City. The rest of their Personal Property and Income is taxable in the town where they may have their residence at the time of the assessment, viz. *on the first of May.*

CORPORATE STOCKS. — The State Assessment Law requires that all Corporations shall make an annual return to the Assessors of each of the various cities and towns in which their stockholders reside, stating the number of shares of stock which each of such citizens owns in their respective Corporations. The Assessors in each city and town in the State are thus made acquainted with this important item of taxation. These Stocks are assessed on their fair *market* value on the 1st of May, and not on their *par* value.

OVER VALUATION. — Where there is any dissatisfaction with the valuation of the personal property by the Assessors, the party seeking an abatement is required to make a Schedule in detail, and *under oath*, of all his personal property. This statement, *sworn to by the party*, is conclusive on the Assessors as to the items, but not as to the *value* of the Personal Estate.

An over-valuation of *Real Estate* may be corrected by the Ward Assessors. An appeal from the decision of the Board of Assessors to the Board of Aldermen can always be had by parties who consider themselves overtaxed.

It is optional with the Assessors to assess the Real Estate Tax to the occupant or to the owner; but they always avoid assessing the occupant when it can be done.

Taxes on Real Estate are made a *lien* on said Estate for two years, and if not paid in that time the Estate can be sold at auction by the Treasurer and Collector. This lien also holds as long after the two years, as the Estate is owned by the person who was in possession of it when first assessed. The Treasurer generally sells the Estate as soon as convenient after *one* year's Taxes remain unpaid.

APPROPRIATIONS

FOR THE FINANCIAL YEAR

1860-61.

AND AN

ESTIMATE OF THE WAYS AND MEANS OF MEETING THE SAME.

By the fifteenth section of the Ordinance on Finance, the Auditor of Accounts is required to lay before the City Council, in the month of February, annually, an Estimate of the amount of money necessary to be raised for the expenditures of the then ensuing financial year, under the respective heads of appropriation; together with an Estimate of the Ways and Means of paying the same.

Such estimates were duly made and laid before the Council in February last; they were referred to a special Committee, by whom an order was reported which finally passed the City Council.

That order was in substance as follows:

It is hereby ordered by the City Council, That to defray the Expenditures of the City of Boston and the County of Suffolk, for the financial year which will commence with the first day of May, 1860, and end with the last day of April, 1861, the following sums of money be, and the same are, hereby respectively appropriated for the objects and purposes as explained in the Auditor's Estimates and more particularly set forth in items stated in the applications of the various Committees and Boards, contained and printed in this Document, between pages 5 and 47, and for no other object or purpose whatever, (Document No. 35, 1860-61.) And it is further ordered, That no money shall be expended, and no debt be incurred for any object or purpose, for which a specific appropriation is herein made, beyond the amount which is so specifically appropriated; that is, to say:

ARMORIES. — For Rent of Armories, Gas-light, &c., provided for the City Volunteer Militia, as required by act of April 26, 1853, <i>N. B. The State refunds to the City a portion of what we pay for Rent of these Armories.</i>	\$5,000 00
ADVERTISING AND NEWSPAPERS. — For subscription to Daily Newspapers, and for advertising in the same, - - -	3,000 00
ANNUITIES. — For payment of Annuities granted by the City Government at sundry times, to different individuals, in settlement of claims for land and other damages on various accounts, - - - - -	830 00
BELLS AND CLOCKS. — For repairs, wind- ing up, regulating, and general care of seven- teen public clocks; and for ringing eight church bells in different parts of the City, to denote the hours of the day, - - -	2,000 00
BURIAL-GROUNDS. — For Care and im- provement of the several Burial-grounds be- longing to the City, excepting that at Mount Hope; Care, Housing, and Repairs of the Funeral Cars and Harnesses, and other con- tingent expenses of the City Registrar's De- partment, - - - - -	4,000 00
BRIDGES. — For repairs of the three Bridges leading to South Boston, and the Bridges between East Boston and Chelsea, - - -	9,000 00
BOSTON HARBOR. — For cost of Manning, Supplies, and Repairs of the Harbor Master's Boat, and the other contingent expenses of that Department, which includes the preser- vation of the Islands and Channels, and keeping the Harbor free from Ice and other obstructions, - - - - -	12,000 00
COUNTY OF SUFFOLK. — For the usual gross expenditure on County accounts, such as salaries of the Judges and Clerks of the Superior and Police Courts; Assistant Clerk	
<i>Amount carried forward,</i>	<hr/> \$35,830 00

<i>Amount brought forward,</i>	\$35,830 00
in the Supreme Judicial Court; Keepers of the County Court House; Registry of Deeds and Probate Offices; Witness, Jurors, and Coroner's Fees, and other Court Expenses; Keeping in Repair and Furnishing the Court House, the Jail, the Registry of Deeds, and the Probate Office, including Fuel, Lights, Printing, Stationery, &c., - - -	200,000 00
COMMON, &c. — For Care and improvements on the Common, Malls, and Public Squares in the City proper, and in South and East Boston; including Care of the Trees on the Streets and the Salary of the Superintendent, - - - - -	13,100 00
CITY DEBT. — For the Annual Appropriation for the reduction of the City Debt, as required by the 9th section of the Ordinance on Finance, - - - - -	220,000 00
EXTERNAL HEALTH DEPARTMENT. — For the expense of Manning, Supplying, and Keeping in Repair the Yacht "Quarantine," and other expenses of the Quarantine Establishment and the Smallpox Hospital at Deer Island, - - - - -	3,000 00
ENGINEERS' DEPARTMENT. — For the Incidental Expenses of the Civil Engineer's Department, exclusive of the Salaries of the Chief Engineer and the Assistant, which are charged to Salaries, - - - - -	7,000 00
FIRE DEPARTMENT. — For payment of the Assistant Engineers, Officers, and Members of the Fire Department; Rent and Repairs of Engine Houses; Building a new Engine House, and all other Incidental Expenses of the Department, excepting the Salaries of the Chief Engineer and Clerk, and expense of the Telegraphic Alarms system, 106,100 00 For the Salary of the Superintendent of the TELEGRAPHIC FIRE ALARM and his Assistants, and all other expenses of operating and keeping the same in order, - - -	8,000 00
	114,100 00
<i>Amount carried forward,</i>	<u>\$593,030 00</u>

<i>Amount brought forward,</i>	\$593,030 00
INTERNAL HEALTH DEPARTMENT. —	
For expense of Sweeping and Cleaning the Streets, Lanes, and Squares; Collecting the House Offal; Abating Nuisances; Care and Keeping of about eighty Horses in the City Stables; Construction and Keeping in Repair the Carts, Wagons, Harnesses, &c., required by this Department, and by that for the Paving Department, - - -	136,000 00
INTEREST. — For payment of the interest on the City Debt, (<i>exclusive of the Water Debt,</i>) and on such Temporary Loans as may be needed during the year in anticipation of the Taxes, - - -	200,000 00
<i>N. B. The Interest on the Water Debt is provided for under the head of Water Works.</i>	
INCIDENTAL EXPENSES. — For Fuel, Light, Furniture, &c., for the Public Offices; payment of Rewards; cost of Public Celebrations, including 4th of July; expenses of Committees; Entertaining Strangers; Municipal Elections; Legal Expenses and Judgments against the City; Support of Paupers in the State Lunatic Hospitals and elsewhere; Carriage Hire; care and cleaning of the Public Offices, and all expenditures not provided for under some other head, -	65,000 00
LAMPS. — For the Cost of Gas, Oil, Fluid, Gas Fixtures, Lamp Posts, Lanterns, Lighting, Ladders, repairing Posts and Lanterns, and all other expenses of Lighting the City, excepting the Salary of the Superintendent and his Clerk, which are charged to the appropriation for Salaries, - - -	146,000 00
LIBRARY. — For Salaries of the Superintendent, Librarian, and Assistants; for the purchase of Books; cost of Fuel, Light, Furniture, and other Incidental expenditures for carrying on the Public Library, - - -	20,000 00
<i>Amount carried forward,</i>	\$1,160,030 00

<i>Amount brought forward,</i>	\$1,160,030 00
MARKET. —For the contingent expenses of the Faneuil Hall Market, such as Fuel, Light, Police, Night Watch, Public Scales, and Weigher, and all other expenses of the establishment, except the Salary of the Superintendent, and the expense of keeping the buildings in repair, which are provided for elsewhere, - - - -	4,000 00
MILITIA BOUNTY. —For the compensation to the City Volunteer Militia, for their services, as provided for by the Acts of May, 1849, and April, 1853, - - - -	10,000 00
<i>N. B. Whatever is advanced by the City on this account is reimbursed by the State.</i>	
MOUNT HOPE CEMETERY. —For amount required by the trustees of this Ground, -	8,000 00
OVERSEERS OF THE POOR. — For the gross expenditures of this Board, <i>as per estimates</i> , all their income for the support of the poor of other towns and cities, and for the burial of the State's Poor, being paid into the city Treasury, - - - -	61,500 00
OLD CLAIMS —For the payment of such bills and accounts against the City as have been audited and allowed in former years; but which, not having been called for in those years, must be re-provided for in this appropriation bill, - - - -	5,000 00
<i>This amount is offset by the item of " Unclaimed Drafts " in the Estimates of Income.</i>	
<i>N. B. At the close of every Financial Year, all unexpended appropriations, and all other balances remaining in the Treasury, are absorbed by the Sinking Fund, in conformity with the requirements of the ninth section of the Ordinance on Finance; R. O., page 163. The necessity of this appropriation will be apparent when it is considered that, in consequence of the above requirement, there will be,</i>	
<i>Amount carried forward,</i>	\$1,248,530 00

<i>Amount brought forward,</i>	\$1,248,530 00
<i>virtually, no money at the control of the Treasurer, at the commencement of the year to meet these outstanding claims, except what is appropriated by the present order.</i>	
PAVING, GRADING, AND REPAIRS OF STREETS. — For the usual expenses of Paving, Repairing, and Grading Streets, Laying Side Walks, &c., exclusive of the Salary of the Superintendent, - - -	195,000 00
POLICE. — For the general expense of the Police Department, exclusive of the Salaries of the Chief and his Deputy; all the income from the Department for extra services, attendance on Theatres, &c., being paid into the City Treasury, - - -	228,200 00
PUBLIC INSTITUTIONS. — For the gross expenditures required for carrying on the Institutions at South Boston and Deer Island, including the cost of running the Steamboat Henry Morrison, viz: the Houses of Industry and Reformation at Deer Island, and the House of Correction, and the Lunatic Hospital at South Boston, including the Salaries of the Masters, Matrons, and Superintendents; the ordinary repairs of the Buildings, and all other incidental expenses; the income from the labor, board of inmates, or other sources, to be paid into the City Treasury, - - -	175,850 00
PUBLIC BUILDINGS. — For the ordinary repairs on the Public Buildings and Wharves belonging to the City, exclusive of the School Houses and the County Buildings, which are otherwise provided for, - -	21,600 00
PRINTING AND STATIONERY. — For the Printing, Binding, Blank Books, Stationery; &c., required by the City Council, and in the Public Offices, - - -	11,000 00
PUBLIC GARDEN. — Estimated amount of Expenditures this year towards carrying	
<i>Amount carried forward,</i>	\$1,880,180 00

<i>Amount brought forward,</i>	\$1,880,180 00
out the plan of improvement adopted by the City Council of 1859, - - - -	25,000 00
PUBLIC LIBRARY. — <i>See Library.</i>	
RESERVED FUND.—For this amount to be reserved for such purposes only as the City Council may hereafter decide to appropriate it by their special orders, - - - -	45,000 00
SCHOOLS.—For the expenses of all the Public Schools, such as Salaries, Fuel, ap- paratus for warming and ventilating; ordi- nary Repairs of School-rooms and School- houses, Furniture, School-books and other Books, Printing, Stationery, Maps, Philoso- phical and other apparatus, Care and clean- ing the Houses, and other incidental expen- ses, \$388,550,—viz:	
GRAMMAR AND HIGH SCHOOL DEPARTMENT:	
Salaries of the In- structors, - -	\$189,050 00
Salaries of the Sup't	2,500 00
Secretary of Board	1,000 00
Incidental expenses, as above, - -	45,000 00
Extra Repairs, Al- terations and Im- provements of the Houses, - - -	10,000 00
	<hr/> \$247,550 00
PRIMARY SCHOOL DEPARTMENT:	
Salaries of Instruc- tors, - - -	\$98,000 00
Incidental expenses and ordinary re- pairs on Houses,	33,000 00
Single Desks for some Houses not yet supplied, -	5,000 00
Extra Repairs and Alterations of Houses, - - -	5,000 00
	<hr/> 141,000 00
	<hr/> 388,550 00
<i>Amount carried forward,</i>	\$2,338,730 00

<i>Amount brought forward,</i>	\$2,338,730 00
STEAMBOAT. — <i>See Public Institutions.</i>	
STATE TAX. — For the City's proportion of the supposed amount of the State Tax for 1860,	83,400 00
SEWERS AND DRAINS. — For constructing New Common Sewers and Drains, and Repairing old ones; New Culverts for Street Drainage, and all other expenses of this Department; all the income from assessments on those bound to contribute to the cost of these works, being paid into the City Treasury,	40,000 00
SALARIES. — For payment of the salaries of the Mayor, City Officers, Perman't, Per diem and Assistant Assessors; Permanent and Temporary Clerk Hire in the offices of the Treasurer, Auditor, City Clerk, City Registrar, Assessors, &c.,	82,000 00
SEA WALL. — For cost of the New Sea Wall to be erected by contract on the commissioners' line West of North Charles Street and the Massachusetts General Hospital,	26,000 00
UNLIQUIDATED STREET CLAIMS. — For payment of outstanding demands against the City on account of Widening and Extending Streets, being for claims which have accrued for work done under the direction of Committees of previous years, but not yet liquidated,	50,000 00
WIDENING AND EXTENDING STREETS. — for the expenses attending such Widening and Extensions as it may be necessary to make, and to pay for during this financial year	50,000 00
WATER WORKS. — For the necessary expenditures for extension and for carrying on the Water Works,	84,300 00
For interest on the net cost of the Water Works	300,000 00
	<hr/> 384,300 00
	<hr/> <u>\$3,054,430 00</u>

Estimated Expenditure, as per statement	-	\$3,054,430 00
Estimated Income	- - - - -	672,175 00
Balance to be provided for by Taxation or otherwise	} - - - - -	<u>\$2,382,255 00</u>

To meet the above requisition a Gross Tax was ordered to
the amount of - - - - - \$2,530,000 00

From which, after deducting for abatements,
losses, and *amounts which will not be realized*.
by the Treasury at the close of the year, say

147,745 00

We have the balance required, viz :

\$2,382,255 00

WAYS AND MEANS.

An Estimate of the Ways and Means of meeting the Expenditures of the CITY OF BOSTON and the COUNTY OF SUFFOLK, for the financial year 1860-61.

Commencing with the first day of May, 1860, and ending with the last day of April, 1861.

ARMORIES. —Amount receivable from the State for Rent of Armories furnished by the City for Volunteer Militia, as required by law - - - - -		\$5,000 00
COUNTY OF SUFFOLK. —For Fines, Costs, Fees, &c., payable into the County Treasury by the Officers of the various Courts; by the Sheriff of the County, and by the Commonwealth - - - - -		30,000 00
EXTERNAL HEALTH. —Estimated amount to be received from the Port Physician, being the legal fees collectable by him from vessels boarded and inspected on their arrival here from foreign ports - - - - -		125 00
FEES, &c. —From the City Clerk for Fees for Recording Mortgages of Personal Property, Joint Stock Companies, and Mechanics' Liens - - - - -		\$800 00
For the use of Faneuil Hall, including the cost of lighting and warming it - - - - -		150 00
<i>Amounts carried forward,</i>		<div style="border-top: 1px solid black;">\$950 00</div>
		<div style="border-top: 1px solid black; border-bottom: 3px double black;">\$35,125 00</div>

<i>Amounts brought forward,</i>	\$950 00	\$35,125 00
Licences, viz :		
For Dogs - - -	2,000 00	
Bowling Alleys and Billiard Rooms - - -	280 00	
Intelligence Offices, Certificates under the City Seal, and other items from his Department - -	20 00	
From City Registrar for certificates of Marriage Intentions - - -	1,200 00	
	<hr/>	4,450 00
FIRE DEPARTMENT. —From sales of old apparatus; and other items of Income from this Department - - -		2,400 00
INTEREST. —Amount receivable for interest on Bonds and Mortgages due to the City, and on outstanding Taxes, &c. - -		50,000 00
INTERNAL HEALTH DEPARTMENT. —Amount receivable from this Department, accruing from the sale of House Offal, street manure, and ashes; use of Teams, employed by, and charged to the Paving and other Departments; abating nuisances, and all other sources of revenue - - -		16,400 00
LICENSES. — <i>See Fees, and Police.</i>		
LIBRARY. —Estimated income from sale of Catalogues, Fines collected, and all other sources of revenue which are payable into the City Treasury - - -		100 00
MILITIA BOUNTY. —Amount receivable from the Commonwealth in reimbursement of what the City may be called upon to advance to its Volunteer Militia, under the requirements of the laws of 1849 and 1853,		10,000 00
MARKET. —Fees for the use of the Public Scales - - -	475 00	
Income from sales of Coal furnished to the tenants of		
<i>Amounts carried forward,</i>	<hr/> \$475 00	<hr/> \$118,475 00

<i>Amounts brought forward,</i>	\$475 00	\$118,475 00
the Market House, out of the stock purchased for the Market use - - -	<u>275 00</u>	
		750 00
<i>The Rents of the Market Stalls, Cellars, &c., are included under the head of Rents.</i>		
OUTSTANDING TAXES.—Estimated am't receivable for outstanding Taxes - - -		65,000 00
OVERSEERS OF THE POOR.—Estimated amount receivable from this Board, for pro- ceeds of Collections by them for the sup- port of the Poor of other Cities and Towns in this State, and from the Commonwealth for the expenses of burying State Paupers,		3,700 00
PUBLIC INSTITUTIONS. — Estimated in- come derivable from the labor of the in- mates, support of paying patients, earnings of the Steamboat H. Morrison, sales of old materials, and all other sources of revenue		29,500 00
PAVING DEPARTMENT.—Amount receiv- able from this Department for the sale of old materials, assessments on individuals for proportion of the cost of laying side- walks, and all other sources of revenue from this Department - - - -		4,000 00
POLICE DEPARTMENT.—From the Chief of Police, in reimbursement of the expense of Police Officers stationed at places of public amusement, and other places, at the expense of the City - - -	2,600 00	
Licenses for Trucks, Wagons, and Public Carriages - - -	3,800 00	
Other sources of income - - -	<u>100 00</u>	
		6,500 00
RENTS.—Amounts receivable for rents of the Old State House, Market House, Jail Wharf, South Bay Wharves, and other City Prop- erty - - - - -		<u>86,000 00</u>
<i>Amount carried forward,</i>		\$313,925 00

<i>Amount brought forward,</i>	\$313,925 00
SEWERS AND DRAINS. —Amount receivable from individuals for assessments on them for a portion of the cost of New Common Sewers; for the right to enter old ones; and for abatement of nuisances	15,000 00
SCHOOL FUND. —Estimated amount receivable from the State for the City's proportion of the Commonwealth School Fund,	5,500 00
STEAMBOAT. — <i>See Public Institutions.</i>	
UNCLAIMED DRAFTS. —Amount of bills and accounts against the City, which will have been audited, allowed, and charged by the Auditor to their respective appropriations, and which will not be called for at the Treasury Office before the first day of May, 1861	5,000 00
<i>N. B. The amount thus uncalled for will have to be provided for in the Appropriation Bill of the following year, under the head of "Old Claims." (See note on page 298.)</i>	
WATER WORKS. —Estimated revenue from the Water Rates, and from all other sources of revenue from this Department.	
Water Rates	825,000 00
Shutting off and Letting on Water, for Waste, Repairs, &c.	1,750 00
Shutting off and Letting on, for nonpayment of Rates	1,400 00
Rents and Sundries	600 00
Service Pipes, and laying same	1,000 00
Add Mortgage Notes, &c., payable this year at the Treasury, may	8,000 00
	<hr/>
	832,750 00
Estimated Income	<hr/> \$672,175 00
Estimated Expenses, as stated on page 301,	\$3,054,430 00
Estimated Income, as above	672,175 00
	<hr/>
	\$2,382,255 00
Add, for Abatements, Losses, &c.	147,745 00
	<hr/>
Tax Required	<hr/> \$2,530,000 00

AN ACCOUNT
OF THE
REAL AND PERSONAL PROPERTY
OF THE
CITY OF BOSTON,
ON THE THIRTIETH DAY OF APRIL, 1860.

VALUATION OF THE LANDS AND BUILDINGS,

Belonging to the City, as estimated by the Assessors in May, 1859, exclusive of Deer Island and the Buildings thereon, which they estimate at \$50,000.

Public Buildings,	-	-	-	-	-	\$2,590,000	00
Other Buildings,	-	-	-	-	-	70,000	00
Public Squares,	-	-	-	-	-	6,233.900	00
Vacant Land, Wharves, &c.,	-	-	-	-	-	1,865,000	00
Grammar School Houses,	-	-	-	-	-	876,000	00
Primary School Houses,	-	-	-	-	-	401,000	00
Engine and Station Houses,	-	-	-	-	-	141,200	00
						<u>\$12,177,700</u>	<u>00</u>

BONDS, NOTES, AND MORTGAGES.

Bonds and Mortgages, received on account of sales of Public Lands, as follows:

Neck Lands,	-	-	-	-	-	\$350,968	42
City Wharf,	-	-	-	-	-	41,220	51
Jail Lands,	-	-	-	-	-	18,929	10
Old Stone Wharf, (<i>North End</i>),	-	-	-	-	-	67,500	00
School House (<i>Crawley Lot</i>) East Boston,	-	-	-	-	-	3,067	00
South Boston,	-	-	-	-	-	35,591	00
South Street, (<i>P. S. Ho. Lot</i>),	-	-	-	-	-	1,950	00
						<u>\$519,226</u>	<u>03</u>

Bonds, &c., on hand, 30th April, 1859, - -	\$436,748 01
Amount cancelled by order of the City Council, - - - - -	\$12,034 10
Instalments collected this year, 224,160 47	
	<u>236,194 57</u>
	\$200,553 44
New Bonds received this year, - - -	318,672 59
Total as above, - - -	<u>\$519,226 03</u>

LANDS, BUILDINGS, ETC.

THE COMMON and MALLS, containing forty-eight and one quarter acres, exclusive of the Cemetery, which contains one and one quarter acres. The length of the fence around the Common is one mile and one eighth.

PUBLIC GARDEN, on the west side of Charles Street, containing about $24\frac{1}{2}$ acres.

FORT HILL.

FRANKLIN SQUARE, on the east side of Washington Street, containing 105,205 feet.

BLACKSTONE SQUARE, on the west side of Washington Street, containing 105,000 feet.

CHESTER SQUARE, on West Chester Park, between Shawmut Avenue and Tremont Street, containing 57,860 feet.

UNION PARK, between Shawmut Avenue and Tremont Street, containing 16,000 feet.

WORCESTER SQUARE, between Washington Street and Harrison Avenue, containing 16,000 feet.

MAVERICK SQUARE, East Boston, containing 22,500 feet, of which 4,398 feet are inclosed.

CENTRAL SQUARE, East Boston, containing 49,470 feet; 32,310 of which are inclosed.

BELMONT SQUARE, East Boston, containing 30,000 feet inclosed.

TELEGRAPH HILL, South Boston, on which the Reservoir stands. Independent of the Reservoir, there is a lot con-

taining about 190,000 feet, reserved for a Public Walk, and which is inclosed with an iron fence.

SQUARES on School Street, in front of City Hall, containing about 10,200 feet.

INDEPENDENCE SQUARE, South Boston. By a vote of the Board of Aldermen, passed November 30th, 1857, the Board of Land Commissioners were authorized to lay out a Public Square at South Boston, situated between Broadway and Second; and M and N Streets, in accordance with a plan approved by them November 25th, 1857.

Said Square contains about six and one half acres. It has been properly graded, the walks arranged, the gutters paved, and trees have been set out. The land around it has been prepared for market, and will no doubt be offered for sale this fall.

LOWELL SQUARE, on Cambridge Street, containing 5,772 feet.

TOWN SLIP, Broad Street, between Foster's and Rowe's wharves, rented for \$50 per annum.

NECK LANDS—exclusive of Streets and Public Squares, viz :

Southeast of Harrison Avenue.

Building lots, estimated at	-	-	1,830,306 feet.
Wharf Lots, - - -	-	-	340,187
Dock Lots, - - -	-	-	51,387
Reserved Lots, - - -	-	-	45,120
			<u>2,267,000</u>

Between Harrison Avenue and Washington Street.

Building Lots, estimated at	-	-	131,323 feet.
Reserved Lots, estimated at	-	-	25,896
			<u>157,219</u>

Between Shawmut Avenue and Tremont Street.

Building Lots, estimated at	-	-	106,532 feet.
Reserved Lots, estimated at	-	-	16,317
			<u>122,849</u>

Northwest of Tremont Street.

Building Lots, estimated at	-	-	61,541 feet.
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RECAPITULATION OF NECK LANDS.

SALABLE LOTS, estimated at	-	-	2,129,702 feet.
RESERVED LOTS, estimated at	-	-	87,333
WHARF LOTS, estimated at	-	-	340,187
DOCK LOTS, estimated at	-	-	51,387
Total,	-	-	<u>2,608,609</u>

OTHER SALABLE LANDS, viz :

South Boston.—Between Old Road and Fourth; also between Fourth and First Streets, and K and O Streets, the City owns about 1,039,301 feet of upland, independent of the territory occupied by the City Institutions.

BACK BAY.—44,800 feet situated on Berkley, Newbury, and Marlboro' Streets; resulting from an agreement between the Commonwealth, the Boston Water Power Company, and the City, relating to filling up the Back Bay.

COMMERCIAL STREET.—A wedge of land at the junction of Commercial and North Streets, containing 727 feet.

CROSS STREET.—Estate left to the City by will of Elisha Goodnow, who died in the year 1851; being Nos. 92, 94, and 96 Cross Street, and in the rear of the same.

Mr. Goodnow, also left other property which will ultimately revert to the City, and with the above is to be applied to the establishment and maintenance of a Free City Hospital in Wards XI. or XII.

NEW CITY WHARF.—A lot adjoining the above, containing 51,255 feet of upland and flats, bounded by North Grove Street and the Commissioners' Line, on which a new Wharf and new City Stables are now in progress of construction.

THE STONE WHARF on Commercial street was sold in September, 1859, for \$75,000.

FLATS.—About 8,940 feet of flats on the west side of Charles Street, at the foot of Mount Vernon Street, part of which is occupied by the Engine House for Engine Company No. 4.

TREMONT STREET.—A lot on the west side, opposite the foot of Dover Street, containing 5,138 feet.

BRADFORD STREET.—512 feet at the foot of Washington Court; and 438 at the foot of Medford Court.

WHARF LOTS.—At East Boston—A lot on Condor Street, 70 feet on said street, running to Commissioners' line about 800 feet. Adjoining this is another lot belonging to the Boston Water Works, about 50 feet front on said street, and running down to the Commissioners' line. The two make a front of 120 feet on Condor Street.

Jail Wharf.—On Cambridge Street, and continuation of Charles Street, containing 31,476 feet, which is under a lease at \$1,200 per annum, till 1st of April, 1861. This is part of the Jail Land Purchase.

PEOPLE'S FERRY—to East Boston. Cost \$125,000.

All the property, real and personal, which the People's Ferry Company possessed on the 4th of March, 1859, with the exception of their Boats and franchise. This property consists of 17,360 square feet of avenue; 10,511 square feet of solid wharf inside the Ferry gates, and about 31,531 square feet of water lot between the sea wall and the Commissioners' Line, making a total on the *Boston side* of 59,402 square feet of land.

On the *East Boston side* of the said Ferry, 80,600 square feet of avenue, solid wharf and water lot, taken by said People's Ferry Company from the Maverick Wharf Company, under and by virtue of their charter, and conveyed to the City by a deed from said Maverick Wharf Company.

The Drop, tank, and all the buildings and other improvements situated on or attached to the said property.

☞ The People's Ferry Company have obligated themselves to maintain and operate the said Ferry for the term of ten years, at such rates of toll, and upon such terms and conditions, as the Board of Aldermen shall prescribe.

EAST BOSTON FERRY.—Cost \$125,000.

The East Boston Ferry Company have conveyed to the City of Boston the following described property, viz:

First. The Eastern Railroad Wharf, so called, and the Avenue leading thereto from Commercial Street, containing as follows, viz :

11,582 square feet of solid wharf.

43,592 do. of pier wharf and dock, to the Commissioners' line.

27,950 square feet of avenue.

83,124 square feet.

This property is subject to certain leases, which have been assigned to the City. A bond from Mr. Charles Heath has been given to the City, conditioned that he will purchase this wharf at any time within three years, if the City shall elect to sell it to him, and pay therefor *One hundred and twelve thousand dollars*, as follows: \$28,000 in cash, and the balance in five years, with interest, and secure the payment thereof by his note and mortgage on the premises.

Second. All their rights in the wharf and landing on the East Boston side lying north of the south line of Lewis Street, containing about 4,700 feet solid wharf below the gates of the Ferry; 33,196 feet pier wharf and dock to Commissioners' line. Total 37,896 feet.

The title to this property consists of the right to use the same for ferry purposes forever, but does not include the right to put it to any other use.

Third. The drops, tanks and buildings, attached to the above-described property on both sides of said Ferry.

Fourth. The E. Boston Ferry Company obligate themselves to maintain and operate said Ferry for the term of *ten years, at such rates of toll and upon such terms and conditions as the Board of Aldermen shall prescribe*; to permit all officers of the City, when on official business, to cross the ferry without payment of toll, and to keep in good repair and at their own expense all property connected with said Ferry.

The City has leased to the Ferry at a *nominal rent*, the right to use the drops, slips, and offices, on both sides connected with said ferry; and also a right of way over the Eastern Avenue and to so much of Sargent's Wharf as the said Company has heretofore used, or may hereafter use, for *ferry purposes*, and none other during the time the same shall be used exclusively for such purposes.

ISLANDS.

Deer Island.—Containing about 134 acres of upland, and about 50 acres of flats, with the new Brick Almshouse, two wooden Hospitals, Resident Physician's House, Barn, Wharves and Piers, Receiving Houses and Boat Houses on the same; Farming Utensils, Mechanics' Tools, Live Stock, Merchandise, Furniture, Provisions, &c., now used as a House of Industry and a Quarantine establishment. *See Report of the Directors of the Public Institutions.*

Great Brewster Island, in the town of Hull, containing about 16 acres.

Gallop's Island, in Boston Harbor, containing about 16 acres.

STEAMBOAT HENRY MORRISON.

This Boat is 147 tons burthen. She was built in New York in the year 1854, and was purchased in May, 1855. She is under the charge of the Committee on the Institutions at South Boston and Deer Island, and is employed in conveying passengers, provisions, &c., to and from the City to the Deer Island Institutions. She also conveys Paupers, Provisions, &c., to and from the City to the State Hospital and Poor House at Rainsford Island, for which she is compensated by the State.

SCHOONER "Quarantine," of 42 tons, with her small Boat, Furniture, and other appurtenances.

Boarding Boat, a five-oared barge; two hired men are kept for her, the other labor being performed by inmates of the House of Industry.

Harbor Police Boat — A Sail Boat of about eight tons; also a Row Boat. Cost, including furniture, oars, anchors, iron ballast, cushions and compasses, about \$450.

WATER WORKS.

Lake Cochituate.—Situated within the limits of the towns of Framingham, Wayland, and Natick, in Middlesex County. The extreme length of the lake in a direct line is $3\frac{1}{2}$ miles, and the breadth of the widest part about 1,800 feet, with a water surface of 650 acres. Also the whole line of the Water Works, extending from the Lake, and continuing through a brick aqueduct, iron pipes, and stone tunnel of $11\frac{1}{2}$ miles, to a Reservoir in Brookline, of about 23 acres of water surface, and from thence through about 110 miles of iron pipe to and through the City, to other Reservoirs in South Boston and East Boston. The whole net cost of these works to the City up to the 30th April, 1860, is \$6,113,243 31, per statement on page 228. Included in this cost are the two *Compensation Reservoirs*, viz: one in Hopkinton of about 576 acres of water surface, and one in Marlborough of about 300 acres of water surface, the cost of which, including the Water Privileges, Stone and Wood Factories, Saw Mills, Planing Mills, &c., was about \$72,000. These two *Compensation Reservoirs* were purchased for a specific pur-

pose; but being no longer required for that purpose, they have been disposed of, as well as the Jamaica Pond Aqueduct, and sundry other items of Real Estate, which were acquired in connection with the original purchases of Land and Water rights for the construction of the Works.

PIPE YARD AND MACHINE SHOP.—On Federal (*late Broad*) Street, with tools and machinery, and other property therein for the use of the Department. This lot contains 9,192 feet, on which is a Brick Building used as a Machine Shop. The cost of the establishment, including Tools and Machinery, Stable, &c., was about \$30,000.

N. B. In Report No. 40, pages 160 to 173, will be found an account in detail of the whole property of the Water Works, as it existed on the 30th April, 1852.

The Report of the Cochituate Water Board to the City Council, dated January, 1860, contains an account of the Water Pipes and other Stock on hand, exclusive of Tools, as they existed at that date.

BUILDINGS, viz :

CITY HALL, on School Street and Court Square, with about 18,720 feet of land in front of the same.

The Building covers 6,010 feet; the east passage-way contains 1,660 feet; the west passage-way contains 410 feet.

COURT HOUSE, on Court Street, and furniture in the same.

The area enclosed within the Court House fence measures 14,450 feet.

REGISTRY OF DEEDS AND PROBATE OFFICES, in Court Square, covering about 2,380 feet of land. , Furniture in the same.

CITY BUILDING, corner of Court Square and Williams Court, covering about 2,035 feet of land.

This Building is occupied by the Second Police Station ; the Chief Engineer of the Fire Department ; and the Magnetic Telegraph Fire Apparatus and attendants ; Superintendent of Lamps ; and is also used as a Ward Room for the Citizens of Ward Four, on Election Days.

LIBRARY BUILDING AND LOT, on Boylston Street, with its 78,000 Books, 19,000 Tracts; Furniture, &c., &c. The Lot is 107 feet on Boylston Street, extending to Van Renssalaer

Place, which opens at 215 Tremont Street. Whole contents of Lot, 23,384 feet. Whole cost of the Lot, \$107,627 00. The Lot and Building cost about \$367,000.

OLD HANCOCK SCHOOL HOUSE and Lot on Hanover Street, containing about 4,890 feet, affording accommodations for Police Station No. 1; and five Primary Schools.

OLD ENDICOTT SCHOOL HOUSE, Cooper Street, 4,742 feet; now occupied as an Armory for the Light Artillery Co.; and by four Primary Schools.

NEW STONE JAIL, on North Grove Street, and on Charles Street, containing within its inclosure 143,332 feet, with Lock-ups attached to the same.

RECEIVING HOUSE,—being a New Brick Building erected on the Jail Lot, fronting on North Grove Street, intended for the reception of dead bodies, subjects for Coroners' Inquests, &c.

FANEUIL HALL MARKET HOUSE, and Hall over the same. Rents, 1859-60, \$54,248 27. The Building covers 27,012 feet of land.

FANEUIL HALL, and Market under it, containing about 8,250 feet; rents, 1859-60, \$19,184 20.

OLD STATE HOUSE and Lot, containing about 4,448 feet, Rents, 1859-60, \$11,125 00.

BRIDGE ESTATE, so called, containing about 1,228 feet. This is a Wooden Building, at the junction of Tremont Row and Court Street, being one of the Estates purchased in 1847-48, for the purpose of widening those streets. It is now leased at \$1,800 per annum, till 1st September, 1862.

STORE and LOT on south corner of Water Street and Washington Street, containing 1,508 feet, purchased in 1857 for the purpose of widening Water Street; now rents for \$2,000 and Taxes.

CHOLERA HOSPITAL.—Wooden Building, located on the Neck Lands, on the easterly side of the Fair Grounds, ready at any moment to accommodate at least twenty patients, with 20 Iron Bedsteads and Bedding, and other Furniture; a detailed statement of which is on file in the Auditor's Office.

HOUSES No. 33 and 35 North Charles Street, purchased by the Committee on Streets, in connection with the continua-

tion of Charles Street, and will be required for that purpose.

SOUTH BOSTON INSTITUTIONS, viz:

The House of Correction and the Lunatic Hospital.

These Institutions occupy an area of 631,700 feet of upland, to which is appended about 1,310,700 feet of flats, which, with the Workshops, Outhouses, and other appendages; the Furniture, Farming, and Mechanics' Tools and Utensils, Fire Engines, Provisions, Stock on hand for manufacturing and other purposes. Horses and other Live Stock, belong to the City.

See Report of the Directors of the Public Institutions.

There is in the House of Correction Workshop a good Steam Engine and Boiler of 20 horse power, with Shafting, &c., for carrying the machinery of the contractors; and the necessary Apparatus for heating the Workshops and Chapel with Steam.

SCHOOL HOUSES, viz:

LATIN AND ENGLISH HIGH, on Bedford Street, built in 1844. Lot 14,237 feet. (*The Latin School was established in 1635, and the High School in 1821.*)

Normal, for Girls, on Mason Street, built in 1848. Lot 5,962 feet.

Adams, at East Boston, on Sumner and Lamson streets, built 1856, with an Engine House for the accommodation of Engine No. 13. Lot 14,000 feet.

Boylston, on Fort Hill, built in 1818. Rebuilt in 1852-53. Lot 7,305 feet.

Bowdoin, on Myrtle Street, built in 1848, 4,840 feet.

Brimmer, on Common Street, built in 1843, 11,055 feet.

Bigelow, on Fourth Street, South Boston, built in 1849-50, 12,958 feet.

Chapman, on Eutaw Street, East Boston, built in 1849-50, 10,000 feet.

Eliot, on North Bennet Street, built in 1838. Rebuilt, and Lot enlarged 1859-60. Lot 10,230 feet.

New Franklin, on Ringgold Street, built in 1859, 16,660 feet.

- Old Franklin, on Washington Street, rebuilt in 1845, 15,446 feet. Not used now for School purposes.
- Phillips, on West Centre Street, built in 1823, 5,533 feet.
- Hancock, on Richmond Place, built in 1847, 15,958 feet.
- Lyman, on Meridian Street, East Boston, built in 1846, 13,313 feet.
- Lincoln, on Broadway, near K Street, South Boston, built in 1859, Lot 17,500 feet.
- Lawrence, on the corner of B and 3d Streets, South Boston, 1856, 14,655 feet.
- Mayhew, on Hawkins Street, built in 1847, 7,311 feet.
- Northampton Street, New Grammar School House not yet finished. 34,830 feet, being a City Lot. Cost of House and Lot, valuing the land at \$27,000, say about \$72,000.
- Quincy, on Tyler Street, built in 1847, destroyed by fire in March, 1859,—rebuilt in 1859–60. 11,342 ft.
- Wells, on Blossom Street, built in 1833, 6,870 feet.
- *Winthrop, on the Johnson Lot in Tremont Street, built in 1854–55, 11,701 feet.

The Grammar School Houses occupy about 261,706 feet of Land. The cost to the City for G. S. Houses and Land, including Repairs, has been about \$1,377 000.

N. B. Some of these Buildings furnish separate Rooms for the accommodation of Primary Schools.

PRIMARY SCHOOL HOUSES.

Forty-seven of Brick, and four of Wood, viz :

- Brick House on Bennet Avenue, North Bennet Street, Built in 1842, Lot 1,583 feet, 2 schools.
- Broadway, S. Boston, rear of Hawes Grammar School House, 1840, 4,018 feet, 2 schools.
- Blossom Street, 1845, 2,151 feet, 3 schools.
- Bumstead Court, (*Boylston Street*), 1849, 2,504 feet, 4 schools.
- Charter Street, 1847, (*additions in 1854*), 4 schools.
- Charter Street, (*in the rear*), 1849, 3 schools, both Houses 5,233 feet.
- Concord Street, (*Old Dwight School House*), 1845, 10,773 feet, 5 schools.

**The Johnson School House was built in 1835, taken down and rebuilt and name changed in 1854-55.*

Cooper Street, (*in Old Endicot School House*),
1840, 4,743 feet, 4 schools.

East Street, (*Old Winthrop School House*), built
in 1835, 5,049 feet, 11 schools.

East Street Place, East Street, 1849, 2,743 feet,
4 schools.

East Orange Street, 1850, 2,500 feet, 3 schools.

Belcher Lane, 1840, 1,639 feet, 3 schools.

Old Gun House, on Fort Hill, 1850, about 4,000
feet, 3 schools.

Fourth Street, S. Boston, 1850, about 6,000
feet, 4 schools.

*Friend Street, 1843, 1,694 feet, 2 schools.

Genesee Street, 1848, 5,418 feet, 3 schools.

Groton Street, (*in the rear of the Franklin
School House*), 1852, about 4,567 feet, 6
schools.

Hawes, Old Grammar, on Broadway, S. Boston,
built in 1823, fitted for Primary School in
1859-60, at a cost of \$14,715 00. Eight
schools, Lot 11,401 feet.

Hull Street, *Snelling Place*, 1855, 4,799 feet,
6 schools.

Hanover Avenue, Hanover Street, 1842, 1,860
feet, 3 schools.

Hanover Street, (*rear Methodist Church*), 1851,
about 2,508 feet, 3 schools.

Hudson Street, 1850, 3,840 feet, 4 schools.

Joy Street, (*old Smith Gr. Sch. House*), built in
1834, 2,108 feet, occupied by a branch of the
Phillips Grammar School.

Ingraham School House, (*See Sheafe Street*.)

Lane Place, Fort Hill, 1847, 2,662 feet, 4
schools.

Lane Place, 1852, 1,845 feet, 4 schools.

Lexington Street, E. Boston, 1846, 3,777 feet,
3 schools.

Mather School House, on Broadway, built 1842,
10,132 feet, 10 schools.

Newbern Place, *Carver Street*, 1840, 1,669 feet,
3 schools.

North Margin Street, 1837, 1,655 feet, 2
schools.

*A Ward Room and Hook and Ladder House in this Building.

Paris Street, E. Boston, 1849, 4,693 feet, 6 schools.
 Porter Street, E. Boston, 1853, 7,500 feet, 6 schools.
 Rutland Street, 1850, 7,830 feet, 6 schools.
 Revere Street, 1839, 1,235 feet, 2 schools.
 Revere and West Cedar Streets, 1843, 1,550 feet, 2 schools.
 Silver Street, So. Boston, 1848, 5,382 feet, 6 schools.
 Sheafe Street, *Ingraham School House*, 1848, 2,347 feet, 3 schools.
 Snelling Place, (*See Hull Street.*)
 Southac Street, 1852, 3,742 feet, 4 schools.
 South Margin Street, 1825, 1,587 feet, 2 schools.
 Spring Street Place, 1839, 1,084 feet, 1 school.
 Sumner Street, E. Boston, (*Belmont Square*), 1843, 2,260 feet, 3 schools.
 Suffolk Street, a new house now building. Lot 10,922 feet.
 Thacher Street, 1846, 1,988 feet, 3 schools.
 Tyler Street, 1855, 3,900 feet, 6 schools.
 Wall Street, 1853, 3,645 feet, 6 schools.
 *Warren Street, 1854, 3,047 feet, 6 schools.
 Webster Street, E. Boston, 1852, 5,040 feet, 6 schools.
 Williams Street, 1847, 2,722 feet, 5 schools.
 Washington Village, Ward XII, on the corner of Boston and Middle Streets, built by the town of Dorchester, 1848, containing about 12,041 feet, cost to the City in 1855, \$6,000, 4 schools.

PRIMARY SCHOOL HOUSES OF WOOD, viz :

West Castle Street, 1,033 feet, 2 schools: Purchase Place and Lane Place, 1,043 feet, 2 schools; Western Avenue, Water Lot, 2,079 feet, 1 school. Building, only owned by the City.

The Primary School Houses occupy 197,462 square feet of land. The cost to the City for these Houses and land has been about \$570,000.

*An Engine House and Ward Room in this Building.

POLICE DEPARTMENT.

The following articles are in charge of the Chief of Police, and are kept for use in his Department, viz :

A complete set of Telegraphic Apparatus connecting every Station House in the City, except No. 7, with the Chief's Office at City Hall. Cost of the same about \$2,500.

Furniture, Bedsteads, Beds and Bedding, in the Eight Station Houses, and Furniture in the Chief's Office.

Thirty-one Iron Stakes, with ropes, and thirteen with Iron Chains, say about 500 feet; used for the purpose of closing up streets, and for other purposes, on occasions which require such precaution.

About 250 fathoms Rope.

Two Sledge Hammers; Crowbar and Beetle.

Poles, Badges, Batons, Rattles, Hooks, and Clubs, used by the Police Officers.

BOAT.—The Harbor Police Boat, 23 feet long, schooner rigged, built in 1855, eight tons measurement, with iron ballast, sails, rigging, and furniture; cost about \$450, including two beds and two compasses; also two row boats. Iron Stakes, and about 1,600 feet of Ropes, distributed at the several Station Houses for use in cases of Fire.

Forty-Eight Rubber Coats, and the same number of Composition Hats, for the use of Department on such occasions.

STATION HOUSES, viz :

No. 1. In Old Hancock School Building, Hanover Street.

No. 2. In City Building, Court Square.

No. 3. In a hired building on Leveret Street.

No. 4. In hired rooms in Boylston Square, rear of Boylston Market.

No. 5. NEW BRICK HOUSE on East Dedham Street. Lot, 3,372 feet. Whole cost of House and Land, \$15,024 11.

No. 6. BRICK HOUSE, Broadway, So. Boston. This building also accommodates Engine Co. No. 2.

No. 7. NEW BRICK HOUSE on Meridian Street, E. Boston. Lot contains 3,755 feet.

No. 8. BRICK HOUSE on Commercial Street, Ward 1, covering 1,070 feet of land, fitted up in 1855. This is the HARBOR POLICE OFFICE. A House for Engine No. 8 is connected with this house.

FIRE DEPARTMENT.—*See Appendix.*

STEAM FIRE ENGINES. — Six, viz: Eclipse, Lawrence, Eagle, Boston, South Boston, and East Boston.

HORSES.—Sixteen.

HAND ENGINES, in active service, five, viz: Cataract, Tremont, Barnicoat; Webster, East Boston; and Spinney, South Boston.

HOSE CARRIAGES in constant use, six, viz: Washington, Despatch, Franklin, Chester, Suffolk, and Deluge.

FUEL WAGONS.—Two, one near City Stables, on Harrison Av. and one on Merrimac Street.

FIRE HOOKS.—Eight.

FIRE LADDERS.—Seventy-six, of different sizes.

HOSE.—About twenty thousand three hundred feet, leading and suction.

FIRE BUCKETS.—Seventy-six.

STEAM FIRE ENGINE HOUSES. — Six, located as follows, viz: *North Bennet, Wall, Purchase, and Washington* (near Dover) Streets, in the City Proper, *Broadway* (near Dorchester Street), South Boston, *Paris Street*, East Boston.

HAND ENGINE HOUSES.—Six, viz: East Street, Warren Street, (*in Primary School House*), foot of Mount Vernon Street; and Court Square, in City Proper; Fourth, near K Street, South Boston; and Chelsea Street, East Boston.

HOSE CARRIAGE HOUSES. — Six, viz: Salem, Hudson, Fruit, Northampton Streets, and Shawmut Avenue, in City Proper; and Meridian Street, East Boston.

HOOK AND LADDER HOUSES.—Three, viz: one near the City Stable on Harrison Avenue, Ward 11; one on Friend Street, in Primary School House; and one at East Boston.

SPARE APPARATUS.—One Hook and Ladder Carriage; eight Hand Engines; six Hose Carriages, with about 800 feet of three-inch leather Hose. There is one Hose

Carriage with 400 feet of Hose, located at Washington village, and one with the same quantity of hose, located on the Mill Dam. This hose is only used by the residents of those locations.

MAGNETIC FIRE ALARM APPARATUS, in the City Building. Whole cost over \$25,000.

HYDRANTS.—For supplying water in case of fire. 902 in the City proper; 261 at South Boston, and 170 at East Boston. Total, 1,333. *An increase of 43 over last year. The Hydrants are located at an average distance of 250 feet from each other.*

RESERVOIRS.—One hundred and thirty-three, of which thirteen are located at East Boston; seventeen at South Boston; and the balance in the different wards of the City. They contain from 300 to 400 hogsheads each, and are supplied by rain water from the roofs of buildings.

THE ENGINES, HOSE, CAPS, BADGES, BUCKETS, AXES, LADDERS, and all the other Apparatus used by the Fire Department, are owned by the City, and are under the care and control of the Chief Engineer of the Fire Department.

INTERNAL HEALTH DEPARTMENT.

CITY STABLES.

SOUTH STABLE, on Harrison Avenue, between East Canton and East Brookline Streets, was built in 1846, and is now quite out of repair. Annexed to it is a large and convenient *Depot*, built in 1849 for the reception and delivery of over 2,500 loads of House Offal per annum. The old *Depot* is now used as a Store House for the Wagons, and for other purposes.

WEST STABLE.—This is a new brick building of two stories, 128 feet by 50, located on North Grove Street. It has accommodations for thirty-eight Horses, with all the required outbuildings and conveniences. The lot occupies about 47,500 feet.

This is considered by the Superintendent of the Internal Health Department as a Model Stable. It is not yet

finished, but the intention is to have it fit for occupancy by the 1st of July. The old North Stables were destroyed by fire on the 31st August last.

The following Property, in charge of the Superintendent of Internal Health, is used by the Paving Department, and by the Internal Health Department, as occasions require.

Eighty-nine Horses with Harness.
 Sixty Carts for collecting House Dirt, Gravel and Stone.
 Twenty-two one Horse Wagons, for collecting offal.
 Four one Horse Wagons for Cesspools.
 Three Caravans.
 Two Wagons for conveying prisoners to and from the several Station Houses, Railroads, City Prison and Jail.
 One Omnibus for conveying prisoners.
 One Covered Wagon for conveying the sick.
 Three Express Wagons.
 Two Covered Carriages and Harnesses.
 One two-wheeled Vehicle.
 Three Chaises.
 Two Chaise Harnesses, two Wagon Harnesses.
 One Covered Omnibus Sleigh, One Box Top Sleigh.
 Sixty-seven Box Sleds, for conveying Offal and Ashes.
 Two Hand Sleds for removing Snow from Passageways.
 Two hundred and fifty-seven Steel and Iron Shovels; one hundred and one Steel Hoes.
 Fifteen Manure Forks.
 Six Rakes; two Hay Cutters.
 Thirteen Hay Forks; one Iron Rake.
 One hundred and fifteen Baskets; two Grindstones.
 Three Sleighs; one Pung; and one Drag.
 One Wheelbarrow; one Hand Cart.
 One Watering Machine.
 One Riding Saddle and Bridle.
 Two spare Harnesses; and six spare Collars.
 Four sets Leather Nets.
 Two pair Hames; Lot of Harness.
 Six Street Blankets; five Buffalo Robes; one Fox Robe.
 Sixty-three Woollen Blankets and Girts; five Shaft Girts.
 Two Oil Cloth Coverings.
 Seventy-four Curry Combs; four Halters; Brushes.
 One Iron Plough; eight Snow Boxes; three Snow Scrapers.
 One Iron Chain; one Tackle and Fall.

Seventeen Water Pots; four Lanterns.
 Three Goose Necks; lot of Rubber Hose.
 Fifteen Picks; five Ice Chisels; four Crow Bars; one Sledge Hammer.
 14,300 bundles Birch Broom Stuff, *old and new*; twenty lbs. Broom Cord.
 149 Broom Handles; three coils Ratlin.
 14,000 feet Oak Lumber.
 1,000 feet Pine and Spruce Lumber; fourteen Poles; one extra carriage Pole.
 109 Hubs; twenty dozen Spokes.
 Thirty iron Cart Wheel Boxes.
 Fifty-four Buckets, for Offal.
 Eleven large Buckets; eight Tubs; fourteen Water Pails.
 Twenty-two lbs. Castile Soap; twenty galls. Neats Foot Oil.
 250 lbs. Patent Grease; fifty lbs. Paint.
 Two Zinc Oil Pans.
 About thirty-one tons Hay; two tons Straw; one quarter ton Carrots.
 625 lbs. Axle Iron; seven tons new Iron.
 1,500 new Horse Shoes; 200 old Ditto.
 Three pairs Cesspool Boots.
 Four sets Cesspool Tools; four Ladders.
 One set Carpenter's Tools.
 One large Wooden Tool Chest.
 Stock of Tools in Wheelwright, Harness, and Blacksmith Shops.
 Furniture, Stoves, Bedding, &c., for Chambers, and Counting Rooms.
 Stable Furniture in daily use, not named elsewhere.
 250 cords Street Mannre.

Connected with these Stables, are Blacksmith, Wheelwright, and Harness Makers' Shops, in which all the Wagons, Carts, Harnesses, &c., used by the Internal Health and by the Paving Departments, are constructed and kept in repair.

Prisoners and Paupers are conveyed to and from the Institutions at South Boston, and to the Deer Island Boat, by vehicles furnished by the City Stables.

PAVING DEPARTMENT.

The following articles are in charge of the Superintendent of this Department.

Sets of stonecutter's tools, consisting of 266 points, 16 drills, 5 sets, 5 hammers, 2 squares, and 4 ledge drills.

- 2 measuring tapes, 2 steel squares, 2 rules,
- 3 nail hammers, 2 drawing knives, 1 spoke shave,
- 3 planes, 4 hatchets, 1 chisel, 1 Bitstock, 5 axes, 5 saws,
- 8 files, 4 augers, 3 levels, 1 vice, 1 grindstone,
- 5 toolchests, 3 chains, 2 posthole scoops,
- 11 face hammers, 4 paving hammers, 3 trowels, 10 pails,
- 2 oil cans, 11 lanterns, 13 padlocks, 1 ladder,
- 2 cesspool rods, 2 stone drags,
- 4 cutting-in hammers; tackle and blocks,
- 1 stone roll with shafts and 1 without shafts,
- 150 pickaxe handles, 100 hammer handles,
- 111 stone crack hammers, 85 ice pickaxes,
- 99 gravel pickaxes, 115 gravel shovels, 88 snow shovels,
- 6 hoes, 3 rakes, 8 wooden rammers, 2 iron rammers,
- 18 crow-bars, 13 wheelbarrows, 23 street wooden horses,
- 3½ cords white oak butts;
- 2 chaises, harness and chaise furniture, 2 blankets.

SEWER DEPARTMENT.—*See Appendix.*

The following articles are in charge of the Superintendent of this Department, viz:

One Gwynne Pump, with 18ft. of seven-inch copper suction pipe, one copper strainer, one rubber belt, and one eight feet driving-wheel, intended to be operated by steam engine.

One common Copper Pump, 6 inch, 20 feet long.

Lot of Copper Pump Pipe, 4 inch and 2½ inch.

Three Copper Goose Necks. Fifty feet leather Engine Hose.

- 2 pair iron dogs, 1 two inch auger,
- 4 rammers, 2 pairs gas tongs, 1 large hammer,
- 1 paving hammer, 1 scraper, 1 two-inch chisel,
- 1 cast steel chisel, 1 spirit level,
- 1 straight edge, 6 shovels, 6 large tubs, 7 pickaxes,
- 1 ladder, 15 feet long, 1 ladder 20 feet long,
- 3 long crowbars, 1 windlass and rope, 20 feet,
- 1 fore-plain, 1 drawing knife,
- 1 hand saw, 1 cross cut saw,
- 1 iron square, 1 hatchet, 1 axe, 1 adze,
- 1 cedar pail and dipper, 1 pine pail, 3 oak pails,
- 1 small iron chain, 10 feet,

4 Irish wheelbarrows,
1 large tool chest, 1 small tool chest,
1000 ft. 3 inch white oak plank,
75 joist, 3 by 4,
Also, one small chest, wrench, and nippers, 6 barrels coal.
4 wooden centres, 10 feet long, 6 feet wide,
23 " " varying from 2 ft., 6 in. to 4 ft. 6 in.
200 feet wooden troughs, 1 foot square,
6 wooden horses for troughs,
3 scrapers 65 feet in length, 3 long hoes, 3 short hoes,
25 white oak pick handles, 2 feet copper chain,
2 composition gates, 16 in. square, 3 copper clappers,
1 long-handled shovel, 60 feet leather hose and wrench,
2 lanterns, 1 fluid can, 1 oil can, 1 keg of 7 in. spikes,
Stop plank, 6 pieces, for Dover Street gates,
2 iron manhole covers, 1 boat hook, 1 hand-cart,
1 M feet old lumber, 1 cesspool wagon.

SEWERS.

About 328,000 feet, laid by the City, and under its exclusive control.

HAY SCALES.

One on South Stable Yard, Harrison Avenue, and one on Haymarket Square.

POUNDS.

One on South Bay Land; one at East Boston, and one at South Boston.

SCALES AND WEIGHTS.

In public use at the Market House.

STANDARD WEIGHTS AND MEASURES.

Two sets in charge of City Sealers; one set in the County Treasury Office, furnished by the State, in conformity with the act of 10th May, 1848.

LAMPS.

2,933 Gas, and 1,194 Fluid Lamps.

Ladders, Lamps, Oil Cans, Measures, Canisters, and other Furniture in use by the Lamp Department.

FURNITURE.

In the various Offices in City Hall, Offices in Niles' Block, City Building, Court House, Jail, Registry of Deeds, Probate Office, Cochituate Water Board and Civil Engineer's Offices; in the various School Houses owned by the City, and in several Rooms hired for Primary Schools.

BURIAL-GROUND DEPARTMENT.

BURIAL GROUNDS.

Seven, viz: the *South*, on the Neck; the *Central*, on the Common; the *Granary* and the *Chapel*, on Tremont Street; one on *Copp's Hill*; one at *South Boston*, and one at *East Boston*.

MOUNT HOPE CEMETERY. (*See Appendix, page 272.*)

Located in the towns of Dorchester and West Roxbury, about $5\frac{1}{2}$ miles from the City. The property on hand, consists of one yoke of oxen and one horse, two ox-carts, one stone cart, one horse cart, one express wagon, agricultural tools and implements; furniture for office, and other property on hand, as per Schedule of the Superintendent, (deposited in Auditor's Office,) is valued by him at \$979 00.

TOMBS.

Fifty-five in the South Burial Ground.

One Infant Tomb in the South Burial Ground.

Two Infant Tombs in the Copps Hill Burial Ground.

One for Adults and one for Infants in the Granary Burial Ground.

One in the Chapel Burial Ground, for Infants.

One in the Central Burial Ground, for Infants.

Three Receiving Tombs at East Boston.

 *No graves are now allowed to be dug in the Cemeteries in the City Proper.*

FOUR FUNERAL CARS.

SHOVELS, SPADES, Pickaxes, Scythes, Iron and Wooden Rakes, Iron Chains, Hand Carts, Wheelbarrows, Ladders, and other Tools and Utensils in charge of the Superintendent of the Common and Public Squares, for the use of his Department, *as per Schedule on file in Auditor's Office.*

Ditto, in charge of the Superintendent of the Public Garden, and the Superintendent of Burial Grounds, *as per Schedule on file in Auditor's Office.*

AMERICAN FLAGS.

Two large American Ensigns, 12 yards each; one do., 8 yards, in care of the Chief of Police, and which are displayed on the Common, Faneuil Hall, and City Hall, on all public occasions.

STATEMENT OF THE FRANKLIN FUND

FOR THE ENCOURAGEMENT OF

YOUNG MARRIED MECHANICS,

As it stood 31st December, 1859.

DR. FRANKLIN, in his Will, gave the inhabitants of Boston, in 1791, One Thousand Pounds Sterling, which he directed to be loaned in sums of not more than £60, nor less than £15, to one applicant, at 5 per cent. interest; to be repaid in annual instalments of 10 per cent. each. These loans are restricted to "Young Married Artificers, under the age of 25, who have faithfully served an apprenticeship in Boston, so as to obtain a certificate of good moral character, from at least two respectable citizens, who are willing to become their sureties in a bond for the repayment of the money."

The Doctor calculated, (not anticipating any losses,) that the One Thousand Pounds would increase in the course of one hundred years, to one hundred and thirty one thousand pounds (\$582,000); and of this amount he would have the managers lay out 100,000 pounds in public works; and the remaining 31,000 pounds he would have continue on interest for another term of one hundred years, at the end of which time he calculated that the fund would be £4,610,000; of which £1,610,000 was to be at the disposition of the inhabitants of the Town of Boston, and the balance to the Government of the State.

Amount of Nine Bonds in the hands of WILLIAM MINOT, Esq. the Treasurer,*	\$1,269 00
Amount deposited with Hospital Life Ins. Co.,	76,941 52
Amount deposited in Provident Inst. for Savings,	292 01
Amount deposited in Suffolk Inst. for Savings,	187 04
	<hr/> 78,689 57
Balance due Treasurer,	10 26
Amount 31st December, 1859,	78,679 31
Amount 31st December, 1858,	74,597 44
	<hr/>
Increase in 1859, (5.471 per cent.,)	\$4,081

* The office of the Treasurer of this Fund, William Minot, Esq., is in Minot's Building No. 89 Court Street. His account is examined every year by a Committee of the Board of Aldermen appointed for that purpose.

FRANKLIN'S SCHOOL MEDAL FUND.

This is a Legacy of BENJ. FRANKLIN, in 1790, the interest on which, since 1792, has been invested in Silver Medals, and distributed at the Annual Examination, among the most deserving Boys in the WRITING AND GRAMMAR DEPARTMENTS.

One Certificate of City Five per cent. Stock,
payable in the year 1860, for \$1,000 00

LAWRENCE HIGH SCHOOL FUND.

This is a Donation made by the late Hon. ABBOTT LAWRENCE, of Boston, in the year 1844, the Interest on which is payable annually to the Sub-Committee of the ENGLISH HIGH SCHOOL, for the time being; and is by them distributed in Prizes for the best performances in various branches of Literature and Science in that Institution; and in such other Rewards to the Scholars in that School as the Committee shall recommend.

One Certificate of City Five per cent. Stock,
payable in the year 1865, for \$2,000 00

LAWRENCE LATIN SCHOOL FUND.

This is a Donation made by the late Hon. ABBOTT LAWRENCE, in the year 1845, the Interest on which is payable annually to the "Chairman of the Sub-Committee of the PUBLIC LATIN SCHOOL, for the time being," and is distributed in Prizes for the general encouragement of the Scholars, in such a way as the Sub-Committee of that School shall consider advisable.

One Certificate of City Five per cent. Stock,
payable in the year 1865, for \$2,000 00

LATIN SCHOOL PRIZE FUND.

This is a Donation from a number of Gentlemen of Boston, in the year 1819, the Interest on which is invested in Prizes for distribution annually, among the most deserving Scholars in the PUBLIC LATIN SCHOOL.

One Certificate of City Five per cent. Stock, \$1,050 00

WEBB'S FRANKLIN SCHOOL FUND.

This is a Legacy of RUFUS WEBB, Esq., in the year 1828.

Mr. Webb was for a great many years a WRITING MASTER in one of our Public Schools.

The Income from this Fund is applied to the purchase of Books, &c., for the use of the Indigent Scholars in the WRITING DEPARTMENT OF THE FRANKLIN SCHOOL.

One Certificate City Five per cent. Stock, for	\$1,000 00
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SMITH FUND.

This is a Legacy of ABIEL SMITH, Esq., of Boston, to the SELECTMEN of the TOWN OF BOSTON, for the time being.

Mr. Smith died in 1815.

The Income from this Fund is appropriated towards the expense of "the Free Instruction of COLORED CHILDREN, in Reading, Writing, and Arithmetic."

One Certificate of City Five per cent. Stock, payable in the year 1860, for	\$4,000 00
Seven Shares Suffolk Bank, Boston, par value,	700 00
Thirteen Shares in the Boston and Providence Railroad Corporation, par value,	1,300 00
Five Shares in the Rhode Island Bridge Co.,	250 00
	\$6,250 00

POOR WIDOW'S FUND.

This is a Donation made by MRS. JOANNA BROOKER and others, to the Selectmen of Boston for the time being.

The Income from this Fund is paid over, in equal proportions, to the Aldermen of the City, and they distribute the same, at their discretion, for the relief of POOR WIDOWS AND SICK PEOPLE.

One Certificate of City Six per cent. Stock, payable in the year 1858, for	\$1,500 00
One Certificate of City Five per cent. Stock, payable in the year 1865, for	1,166 66
	\$2,666 66

LIBRARY FUNDS.

BIGELOW FUND.— *This is a Donation made by Hon. JOHN P. BIGELOW, in August, 1850, when Mayor of the City.*

The Income from this Fund is to be appropriated to the purchase of Books for the increase of the Library.

One Certificate of City Six per cent. Stock, for \$1,000 00
Payable to the Chairman of the Committee on the Public Library for the time being.

BATES FUND.— *This is a Donation made by JOSHUA BATES, Esq., of London, in March, 1853.*

"The Income only on this Fund is to be, in each and every year, expended in the purchase of such Books of permanent value and authority as may be found most needful and most useful."

One Certificate of City Six per cent. Stock, for \$50,000 00
Payable to the Mayor of the City for the time being.

PHILLIPS FUND.— *This is a Donation made by the Hon. JONATHAN PHILLIPS, of Boston, in April, 1853.*

The Interest on this fund is to be used exclusively for the purchase of Books for the said Library.

One Certificate of City Six per cent. Stock, for \$10,000 00
Payable to the Mayor of the City for the time being.

LAWRENCE FUND.— *This is a Bequest by the late Hon. ABBOTT LAWRENCE, of Boston.*

The Interest in this Fund is to be exclusively appropriated for the purchase of Books for the said Library, having a permanent value.

One Certificate of Six per cent. Stock, for \$10,000 00
Payable to the Mayor of the City for the time being.

Besides the above, the following Donations have been made to the Public Library, and the amounts have been appropriated to the purchase of books, according to the intention of the Donors, viz:

The late Hon. Samuel Appleton, - - -	\$1,000 00
Mrs. Sally Inman Kast Shepard, - - -	1,000 00
James Brown, Esq., late of Cambridge, - -	500 00

J. Ingersoll Bowditch, Esq.,	-	-	-	-	300 00
Nathaniel I. Bowditch, Esq.,	-	-	-	-	200 00
James Nightingale, Esq.,	-	-	-	-	100 00

In addition to the foregoing Trust Funds, the City has an indirect interest in the following.

THE HAWES FUND.

Being a property left by JOHN HAWES, Esq., of South Boston, who died in 1829. By his will, made in 1813, he directed that the income of a portion of his Real Estate should be applied to certain benevolent purposes; among which were the endowment of places for religious worship, and the establishing and supporting of Public Schools in *South Boston*, Ward 12, in such way and manner, as, in the opinion of certain trustees, should most tend to the benefit and advantage of the inhabitants of said Ward.

The income is derived from one half of the rents of certain Real Estate, situated in South Boston, and on the Neck, near the Roxbury line, Ward 11, in the City proper.

No report is made to the City Government by the Trustees of this Fund, but I understand that the amount of the income on the 1st of January, 1854, was

\$1,825 21

From which deduct the expenses of that Winter's School, say

429 56

Left in December, 1854,

\$1,395 65

THE BIRD FUND.

This is a property left by the late JOHN H. BIRD, Esq., of South Boston, who died in June, 1835. It consists of one half of his Real and Personal Estate, which was placed in the hands of Trustees.

By the terms of the Will, which is dated January, 1835, the *Net Income* of this property is to be applied, after the death of his mother, to the "*support of a Seminary of the first order for the Education of Females, to be established and located in South Boston, Ward 12.*"

No report is made by the Trustees of this Fund to the City Council, but I have learned that Mrs. Bird, the mother, has deceased, and that the whole Fund is valued at about \$22,000, the *Income* of which is about \$1,400. The income of one half of this is applicable to the support of the Seminary, as above provided.

THE GOODNOW FUND.

This is a property devised to the City by the late ELISHA GOODNOW, of South Boston, who died in the year 1851. The City has already come into possession of certain Real Estate, situated in Cross Street, *see page 310*.

Under the Will, the above, and the reversionary interest in other Real Estate, is to be applied, when realized, for the relief, and support of the poor, sick and infirm, not supported by the City and for the establishment and perpetual maintenance of a Hospital for the sick, to be established by said City, and for the support of *Free Beds* in said Hospital.

TREASURER'S ACCOUNTS.

TREASURER'S OFFICE, .
Boston, May 10th, 1860.

TO THE HONORABLE CITY COUNCIL.

GENTLEMEN: I have the honor to present herewith my accounts as City and County Treasurer for the financial year ending April 30th.

Very respectfully,
Your obed't servant,
FREDERIC U. TRACY,
City and County Treasurer.

CITY OF BOSTON.

In Common Council, May 10, 1860.
Referred to the Committee on the Treasury Department.
Sent up for concurrence.

J. P. BRADLEE, *President.*

In Board of Aldermen, May 14, 1860.
Concurred.

OTIS CLAPP, *Chairman.*

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to April 30, 1860, with FRED. U. TRACY, City Treasurer, CR.

1860. April 30.	By Cash received and credited to the following appropriations, viz :			
	Armories,			
	from Commonwealth, - - -	76	\$3,775	00
	Bonds and Notes,			
	Instalments on Bonds, - - -	77	224,160	47
	Burial Grounds,			
	from City Registrar, - - -	78	76	50
	Bridges,			
	from Dorchester Ave. Railroad, }			
	for widen'g Federal St. Bridge, }	79	4,000	00
	Boston Harbor,			
	sale of old materials, \$54 00			
	refunded on draft paid			
	Nov. 17, - - - 119 45			
	from Auditor, - - - 2 50	80	175	95
	City Debt,			
	for Permanent Loans obtained by			
	order of City Council, - - -	81	735,800	00
	City Registrar,			
	for Publishments, - - -	82	1,305	00
	City Clerk,			
	for License fees, &c., - - -	83	1,538	06
	Dog Fund,			
	for Dog Licenses, - - -	84	2,575	00
	External Health,			
	from Port Physician, - - -	85	155	00
	Fire Department,			
	from Chief Engineer, \$1,844 75			
	Auditor, - - - 478 82	86	2,323	57
	Grammar Schools,			
	from sale old materials, \$60 00			
	Auditor, - - - 39 00	87	39	00
	Grammar School Houses,			
	for right of passage way through }			
	the Ringgold St. S. House Lot, }	88	300	00
	House of Correction,			
	from the Board of Directors of }			
	Public Institutions, - - - }	89	24,658	87
	House of Industry,			
	from the Board of Directors of Pub-			
	lic Institutions, - \$1,893 41			
	from Commonwealth, - 229 20	90	2,122	61
	Hay Scales,			
	from Superintendent South Scales,	91	22	32
	Internal Health,			
	from House Offal Con-			
	tract, - - - \$3,625 00			
	Amounts carried forward, \$3,625 00		\$1,003,987	35

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CITY TREASURER'S ACCOUNT, *continued.*

CR.

1860.			
April 30.	<i>By Amounts brought forward,</i>	\$3,625 00	\$1,003,087 35
	Abating Nuisances,	2,017 02	
	For sale of Manure,		
	Ashes & Street		
	Dirt, - -	3,529 20	
	Sale of Horses and		
	old materials, -	272 70	
	Work done for		
	Police Depart-		
	ment, - -	177 50	
	Burial Grounds,	65 00	
	Public Lands, -	568 75	
	Fire Departm't,	237 75	
	Deer Island, -	5 00	
	Sewers and Drains,	432 00	
	Overseers of Poor,	10 75	
	Paving Depart-		
	ment, - -	2,278 62	
	County Suffolk,	3,146 75	
	Widen'g Streets,	21 50	
		93	16,387 54
	Interest,		
	on Bonds, Mortgages,	\$26,409 02	
	Bank Deposits, -	33,724 62	
	Rents, Scrip, &c., -	5,637 65	
	Taxes, - - -	5,722 55	
		94	73,493 84
	Instructors of Grammar Schools,		
	interest on Trust Funds, - -	95	350 50
	Instructors of Primary Schools,		
	from Auditor, - - -	96	82 00
	Incidentals,		
	from City Solicitor collected for		
	board of a pauper,	\$96 00	
	from damages refunded,	25 00	
	sale of city ordinances,	30 00	
	Auditor, - - -	127 84	
		97	278 84
	Lunatic Hospital,		
	from Board of Directors of Pub- } lic Institutions, - - - }	98	4,313 60
	Lawrence Fund,		
	Donation from Hon. Abbott Law- } rence for the Public Library, - }	99	10,000 00
	Market,		
	Coal deliv'd occupants,	\$208 80	
	Sale of old materials, -	326 80	
		100	535 60
	Militia Bounty,		
	from Commonwealth, - - -	101	8,414 50
	<i>Amount carried forward,</i>		\$1,116,943 77

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CITY TREASURER'S ACCOUNT, *continued.*

CR.

1860. April 30.	<i>By Amount brought forward,</i>			\$1,116,943 77
	Mount Hope Cemetery,			
	for Lots sold, - -	\$2,370 00		
	Graves, fees, &c.,	2,373 00		
	New City Wharf,		102	4,743 00
	sale of old materials, - - -		103	140 00
	Overseers of Poor,			
	from Overseers, - - -		104	2,120 10
	Paving and Repairs of Streets,			
	Old Materials, -	\$2,070 03		
	Assessments on Side-			
	walks,	4,582 57		
	Work for Fire Dep't.	297 86		
	Public Lands,	1,122 74		
	Water Works,	261 00		
	Bridges, -	73 20		
	Public Lands,		105	8,407 40
	Forfeiture of a contract,	\$650 00		
	Rent of Agricultural			
	Grounds, - -	1,000 00		
	from Superintendent			
	of Sewers, -	2,968 27		
	Sale of Dedham Farm,	4,150 50		
	Lot of Land, Church St.,	954 00		
	Sch. Ho. Lot, So. Boston,	453 75		
	Sale Edge-stones, -	117 20		
	Sup't Public Lands,	348 30		
	Filling Chester Park,	64 50		
	Police,		106	10,706 52
	from Chief of Police			
	for Police services,	\$2,798 35		
	Carr'ge Licenses,	330 00		
	Truck do.	3,311 00		
	Dog do.	38 00		
	Exhibition do.	1,060 00		
	Merchandise un-			
	claimed and sold,	31 77		
	Public Library,		107	7,589 12
	Interest on Trust			
	Funds, - -	\$4,560 00		
	from Librarian, -	450 00		
	Primary Schools,		108	5,010 00
	from Rent of Primary School			
	Houses, - - -	\$186 21		
	from Auditor, - -	142 74		
	<i>Amount carried forward,</i>		109	328 95
				<u>\$1,155,988 86</u>

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CITY TREASURER'S ACCOUNT, *continued.*

CR.

1860. April 30.	<i>By Amount brought forward,</i>			\$1,155,383 86
	Rents,			
	from sundry persons for City Build- ings and Wharves, \$22,266 20			
	from Market, - - 68,519 27			
		110		90,785 47
	Steamboat,			
	from Commonwealth, for transporting paupers, to Rainsford Island, \$1,600 00			
	House of Indus- try for same, 2,200 00			
	Sale of old hose, 8 00			
		111		3,808 00
	Sewers and Drains,			
	from Superintendent for Permits, - - \$1,967 08			
	from Assessments on sundry persons, - 8,534 61			
	from Assessments on Public Build'gs, 179 78			
		112		10,681 47
	School Fund,			
	from Commonwealth, - -	113		6,045 90
	South Bay,			
	Sale of old lumber, - - -	114		218 00
	Suspense Account,			
	from Metropolitan R. R. Co., - - - \$4,000 00			
	from Middlesex R. R. Co. 10,000 00			
		115		14,000 00
	Taxes,			
	Collected for 1859, \$2,344,770 28			
	previous years, - 130,860 21			
		116		2,475,630 49
	Widening Streets,			
	Extension Devonshire, \$42,860 64			
	Rent and Taxes on estate corner of Water Street, - 2,242 50			
	for discontinuing part of Washington Street, near Milk, - 542 50			
		117		45,645 64
	Water Works,			
	from Water Rates, - \$341,479 50			
	<i>Amounts carried forward, \$341,479 50</i>			\$3,802,798 83

Dr. **CITY TREASURER'S ACCOUNT, continued.**

1860.			
	<i>To Amount brought forward,</i>		\$2,780,162 33
	Widening Streets, - - - -	54	40,913 01
	Water Works, - - - -	55	378,294 82
	Water Scrip, - - - -	56	785,500 00
	Auditor of Accounts, - - -	57	300 00
	Cash paid on the following Accounts, but not drawn for by the Mayor,		
	Interest, - - - -	58	153,841 21
	Militia Bounty, - - - -	59	8,407 00
	Water W'ks.—Interest on Cost, -	60	294,873 78
	State Tax. — City's proportion of State Tax for 1859,	61	98,694 00
	Balance, - - - -		732,275 46
			\$5,273,261 61

BOSTON, APRIL 30, 1860.

CITY TREASURER'S ACCOUNT, *continued.*

CR.

1860.					
April 30.	By Amounts brought forward,	341,479 50			\$3,802,798 83
	Shutting off				
	Water, -	1,610 00			
	Water Board, -	4,741 51			
	Mortgage Notes				
	paid, -	5,054 88			
	Interst on Notes				
	paid, -	579 48	118	353,465 97	
	Auditor of Accounts, -	- - -	119	300 00	
				\$4,156,564 20	
	Balance Cash on hand May 1, 1859,			1,116,697 41	
				\$5,273,261 61	
1860.					
April 30.	By Balance, -	- - - -			\$782,975 46

ERRORS EXCEPTED.

FREDERIC U. TRACY,

City Treasurer.

* These are items over which the City has no control.

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ERRORS EXCEPTED.

FREDERIC U. TRACY,

County Treasurer.

TREASURER OF THE CITY OF BOSTON AND COUNTY OF SUFFOLK.			Cr.
1860. April 30.	To Balance, as per Account Current with the City of Boston, -	1860. April 30. \$732,275 46	By Balance, as per Account Current with the County of Suffolk, - Balance of Cash on hand, -
		\$732,275 46	\$149,242 87
1860. April 30.	To Balance of Cash on hand, -	\$583,032 59	583,032 59
			\$732,275 46

BOSTON, APRIL 30TH, 1860.

ERRORS EXCEPTED.

FREDERICK U. TRACY.

City and County Treasurer.

CITY OF BOSTON.

In Board of Aldermen, May 21, 1860.

The Joint Standing Committee on the Treasury Department, to whom were referred the annual accounts of the City and County Treasurer, for the financial year ending April 30, 1860, having attended to the duty assigned them, beg leave to submit the following

REPORT.

They have examined the Treasurer's accounts, comparing the several items with the entries in the books, and find the same correctly and accurately vouched. The amount of Notes and Bonds on hand at that date was Five hundred and nineteen thousand two hundred and twenty-six dollars and three cents (\$519,226 03).

The amount of Cash on hand at the same date was Five hundred and eighty-three thousand and thirty-two dollars and fifty-nine cents (\$583,032 59).

JONATHAN PRESTON, SAMUEL D. CRANE, JOSEPH L. HENSHAW, WM. B. FOWLE, JR., LYMAN S. HAPGOOD,	} Committee.
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In Board of Aldermen, May 21, 1860.

Read and accepted. Sent down for concurrence.

OTIS CLAPP, *Chairman.*

In Common Council, May 24, 1860.

Concurred.

J. P. BRADLEE, *President.*

I N D E X.

<p>Appropriation, 1859-60,..... 21 1860-61,.....294 Aggregates,.....180, 181, 182 Bird Fund,.....333 Bigelow Fund,.....332 Bates Fund,.....332 City Debt,188 Property,307 Income,151 Choate Hon. R., Funeral of,... 90 County Expenditures,166 Income,176 Aggregates,180 Debt, City, amount of,189 Character of,.....190 Funded,.....220 Unfunded,.....220 Reduction of,223, 224 When due,188 Interest on,.....189 Paid off,.....216 Increase this year,214 Objects of,.....218 Consolidated,220 Water,211 Net,221 Dog Fund,.....,.....47, 154 Expenditures, City, 34 County,166 External Health,..... 45 Estimates, 1860-61,291 Election Expenses,..... 92 Fuel for Schools,..... 66 Fire Department, pay of.....278 Steam Engines,276 Alarms,277</p>	<p>Franklin Funds,.....329, 330 Fourth July Expenses,..... 87 Funded Debt,220 Fuel,66, 92 Goodnow Fund,.....334 House of Correction,.....237 Houses of Industry, &c.,.....240 House of Reformation,....242-244 High School Fund,.....330 Hospital, Lunatic,.....247 Hawes Fund333 Hydrants,.....261 Income, City,151 County,176 Indebtedness of the City,...220, 221 Independence Day,..... 87 Lunatic Hospital,247 Legal Expenses, 90 Lawrence Funds,330 Library,264 Trustees of,.....265 Funds,332 Latin School Fund,330 Lands and Buildings,308 Meridian Bells,.....277 Mount Hope Cemetery,.....272 Mortgages, &c.,307 Notes and Bonds,307 Net Debt,.....221 Overseers of the Poor,.....284 Annual Expense,285 Receipts,.....285 Property of the City,307 Poor Widows' Fund,331 Police,279 Phillips Fund,332</p>
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Public Institutions,	231	Temporary Loans,	146
Directors of,	232	Telegraphic Fire Alarms,	59
Reduction City Debt,	223, 224	Unfunded Debt,	220
Register of Deeds and Probate		Vaccination, Free,	86
Building, Enlargement of,	171	Valuation and Taxation for 26	
Sewers and Sewerage,	282	years,	33
Schools,	60, 125, 144	Of Wards,	28, 33
New Houses,	146	Water Works,	251
Expenses, 1859-60,	144	Payments by W. Board, ..	228
Expenses for 19 years, ...	287	Receipts by do.,	230
School Fund,	330	Cost of,	226
Small Pox Hospital,	331	Debt,	211
Smith Fund,	331	Debt paid off,	213
Sinking Fund,	187	Rents,	164
Synopsis,	13	Board, Cochituate,	252
Steam Fire Engines,	276	Consumption of,	262, 263
State Tax,	143	Hydrants,	261
Station Houses,	121	Ways and Means, 1859-60,	24
Treasurer's Accounts,	336	1860-61,	303
Balance,	184	Webb Fund,	331
Taxes, in 1859,	27	Widows' Fund,	331
Taxes, comparative of in Wards —		Wards, Valuation of,	28, 33
1849 and 1859,	33	Webster Statue, Inauguration of, ..	90
Taxes, Mode of Assessing,	336		

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